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TITLE 6—AGRICULTURAL CREDIT

Chapter III—Farmers Home Administration, Department of Agriculture

Subchapter B—Farm Ownership Loans

PART 333—PROCESSING SUBSEQUENT LOANS

Part 333 in Chapter III, Title 6 of the Code of Federal Regulations (13 F. R. 9415; 6 CFR 333.1–333.11) is amended to read as follows:

Sec.
333.1 General.
333.2 Purposes.
333.3 Interest rates, source of funds, and amortization schedules.
333.4 Variable payment agreements.
333.5 Reappraisal of farms.
333.6 Certification by County Committee.
333.7 Preparation of subsequent loan docket.
333.8 Approval of subsequent loans.
333.9 Title clearance.
333.10 Closing of the loan.

AUTHORITY: §§ 333.1 to 333.10 issued under sec. 41 (i), 60 Stat. 1066; 7 U. S. C. 1015 (i). Statutory provisions interpreted or applied are cited to text in parentheses.

DERIVATION: §§ 333.1 to 333.10 contained in FHA Instruction 443.3.

§ 333.1 *General.* (a) A subsequent direct loan is a loan from Federal funds available under title I of the Bankhead-Jones Farm Tenant Act, as amended, made to a person who is indebted to the Government on account of a direct Farm Ownership loan or a credit sale of real estate, or made to a transferee in connection with the transfer of a Farm Ownership farm in accordance with Part 372, Subpart B, of this chapter. For the purposes of this part, the term "borrower" includes a person who purchased real estate from the Government on credit, as well as the recipient of a cash loan. A deferred advance to complete farm development (see §§ 324.24 and 324.25 of this chapter) and an advance to pay a recoverable cost charge for such items as taxes and property insurance are not subsequent loans.

(b) Ordinarily, a subsequent loan will not be approved if the amount of funds required is less than $500, except for the payment of equity in a transfer case. When the amount required is less than $500, it usually can be provided from farm income.

(c) See §§ 311.21 to 311.31 of this chapter regarding Farm Ownership "Loan Limitations" as applied to subsequent loans.

(Secs. 1 (a), 3 (a), 44 (b), 60 Stat. 1072, 1074, 1069; 7 U. S. C. 1001 (a), 1003 (a), 1018 (b))

§ 333.2 *Purposes.* A subsequent loan may be made to a Farm Ownership borrower under the provisions of this part to accomplish any one or any combination of the following purposes:

(a) To alter existing buildings, construct new buildings, or improve or develop land when necessary to make the farm an efficient family-type farm-management unit.

(b) To purchase additional land necessary to make the farm an efficient family-type farm-management unit.

(c) To pay equity to a transferor in connection with the transfer of a Farm Ownership farm.

(d) To refinance existing Farm Ownership indebtedness, when necessary, in connection with a loan for enlargement or improvement of an undersized or underimproved farm.

(e) To meet the need for improvements to adjust farming operations to changing conditions. These are conditions which affect the type of farming or the methods of production. Examples of such changing conditions might be:

(1) *Change in prevailing area conditions.* Changes in prevailing conditions within an area may require adjustments in farming operations. Sanitation standards with respect to the production of whole milk may change, forcing a borrower to cease shipping whole milk unless required improvements are made. In other instances, changes in available markets also may make it necessary for a borrower to convert to another type of farming.

(2) *Change in individual farm.* Significant changes in the condition of the farm may require adjustments in farming operations.

(Secs. 1 (a), 1 (c), 60 Stat. 1072, 1073; 7 U. S. C. 1001 (a), 1001 (c))

§ 333.3 *Interest rates, sources of funds, and amortization schedules.* Various kinds of Farm Ownership financial assistance have been extended at

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UNIV. OF MICH.

FEDERAL REGISTER

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different rates of interest and involving a number of sources of funds. Therefore, the following policy will govern the making of a subsequent Farm Ownership loan so that future servicing will be simplified: (a) All or part of the outstanding Farm Ownership indebtedness will be refinanced if so provided herein; (b) the benefit of the lowest practicable rate of interest on outstanding Farm Ownership indebtedness will be retained

for the borrower, but not more than two rates of interest will be permitted in any case; (c) unpaid balances on outstanding Farm Ownership debts will be reamortized.

(a) When making a subsequent loan to a borrower whose outstanding Farm Ownership indebtedness was not incurred in accordance with title I of the Bankhead-Jones Farm Tenant Act, as originally enacted or as amended:

(1) Sufficient funds will be included in the subsequent loan to refinance all outstanding Farm Ownership indebtedness.

(2) The interest rate will be 4 percent.

(3) The subsequent loan will be amortized so as to mature within one year of, but not later than, the maturity date of the borrower's initial Farm Ownership note, unless the loan approval officer determines that a longer payment period is necessary, but in no case will it be amortized over a period longer than 40 years from the date of the subsequent loan note.

(This applies to those Farm Development borrowers, including former Farm and Home Improvement and Special Real Estate borrowers, whose initial loans were made from Loans, Grants, and Rural Rehabilitation funds or from State Rural Rehabilitation Corporation funds; Project Liquidation borrowers whose units were sold not pursuant to title I; Project Liquidation borrowers whose units represent investments of a State Rural Rehabilitation Corporation; Project Liquidation borrowers whose units were sold by a Defense Relocation Corporation, a Land Leasing or Land Purchasing Association, or similar corporation; and borrowers whose farms were security for Operating loans and were acquired by the Government and sold to the borrowers on title I terms in accordance with Part 372, Subpart E, of this chapter.)

(b) When making a subsequent loan to a borrower whose outstanding Farm Ownership indebtedness was incurred solely in accordance with title I of the Bankhead-Jones Farm Tenant Act, as originally enacted or as amended, and the case does not involve both an outstanding 3 percent note and an outstanding 3½ percent note:

(1) The outstanding Farm Ownership indebtedness will not be refinanced.

(2) The subsequent loan will bear interest at the rate of 4 percent and each outstanding debt will be continued at its present rate of interest.

(3) Each outstanding debt will be reamortized as of the date the subsequent loan is closed. The subsequent loan will be amortized so as to mature within one year of, but not later than, the maturity date of the earliest outstanding note, unless a transfer case is involved. If a subsequent loan is made in connection with a transfer case, the subsequent loan will be amortized so as to mature within one year of, but not later than, the due date of the final installment under the assumption agreement.

(c) When making a subsequent loan to a borrower who owes a Farm Ownership debt which was incurred at 3 percent in accordance with title I of the Bankhead-Jones Farm Tenant Act, and who also owes a Farm Ownership debt which was incurred at 3½ percent in accordance with title I of the act, as amended:

(1) The 3 percent debt will not be refinanced, but the subsequent loan will include funds to refinance the 3½ percent debt.

(2) The initial loan will be continued at the 3 percent interest rate, whereas the subsequent loan will bear interest at the rate of 4 percent.

(3) The 3 percent debt will be reamortized as of the date the subsequent loan is closed. The subsequent loan will be amortized so as to mature within one year of, but not later than, the maturity date of the 3 percent note, unless a transfer case is involved. If a subsequent loan is made in connection with a transfer case, the subsequent loan will be amortized so as to mature within one year of, but not later than, the due date of the final installment under the assumption agreement.

(Secs. 1 (a), 3 (b) (1)-(3), 44 (b), 48, 60 Stat. 1072, 1074, 1069, 1070, sec. 1, 62 Stat. 534; 7 U. S. C. 1001 (a), 1003 (b) (1)-(3), 1018 (b), 1022))

§ 333.4 *Variable payment agreements.* A Payment Plan I borrower who applies for a subsequent loan will be informed that it will not be possible to maintain his initial loan under Payment Plan I and his subsequent loan under Payment Plan II (see § 361.24 of this chapter). Therefore, a Payment Plan I borrower who adopts Payment Plan II by signing Form FHA-190, "Promissory Note," or Form FHA-190A, "Bond," in connection with his subsequent loan will be required to transfer his initial loan account to Payment Plan II by signing Form FHA-165, "Variable-Payment Agreement."

(The law provides that a borrower may select a fixed basis for payment which would require an insertion on the note, approved by the representative of the Office of the Solicitor, and deletion of the variable payment paragraph contained in Forms FHA-190. Because it is of no advantage to the borrower, it is not anticipated that any borrower would elect the fixed basis for payment.)

(Secs. 3 (b) (4), 44 (b), 48, 60 Stat. 1074, 1069, 1070; 7 U. S. C. 1003 (b) (4), 1018 (b), 1022)

§ 333.5 *Reappraisal of farms.* For any subsequent loan, except in the case of a subsequent loan in connection with a transfer (see Part 372, subpart B, of this chapter), a new earning capacity report will be required only when:

(a) The sum of the annual installment which will be payable on the initial loan and the annual installment which will be payable on the subsequent loan (as computed by the County Supervisor) exceeds the "Net Farm Income Available for Payment on FO Loan" shown on the latest earning capacity report; or

(b) A purpose of the subsequent loan is for farm enlargement; or

(c) The County Committee requests a new earning capacity report; or

(d) The State Field Representative or the County Supervisor determines that there have been physical changes in the farm which appear to have significantly altered its normal earning capacity or such changes are likely to result if the subsequent loan is made.

(Secs. 1 (a), 2 (b), 3 (b) (3), 48, 60 Stat. 1072, 1073, 1074, 1070; 7 U. S. C. 1001 (a), 1002 (b), 1003 (b) (3), 1022)

§ 333.6 *Certification by County Committee.* (a) The County Committee will certify again on Form FHA-491, "County Committee Certification," as to the fair and reasonable value of the farm, based upon its normal earning capacity, after the contemplated improvements are made. The Committee will take into consideration any information on farm production that has become available as a result of operating history, as well as the normal earning capacity of the farm indicated on the latest Form FHA-596, "Earning Capacity Report." The Committee also will consider Forms FHA-14, "Farm and Home Plan," FHA-14C, "Long-Time Farm and Home Plan," and FHA-643, "Farm Development Plan." However, the Committee should discount any farm productivity due to the special capabilities of the borrower. A justifiable basis must exist for any change in former certifications. In the case of a subsequent loan to a transferee in connection with a transfer case, Form FHA-499, "Recertification by County Committee," will be used instead of Form FHA-491.

(b) The County Committee also will complete Form FHA-493, "Equity Determination and Tract Valuation," as provided in § 321.43 of this chapter.

(Secs. 2 (b), 2 (d), 3 (a), 44 (a), (2), (3), 60 Stat. 1073, 1074, 1068; 7 U. S. C. 1002 (b), 1002 (d), 1003 (a), 1018 (a) (2), (3))

§ 333.7 *Preparation of subsequent loan docket.* (a) The subsequent loan docket forms will be prepared in general accordance with Part 331, Subpart A, of this chapter. In addition to the forms mentioned in §§ 333.1 to 333.10, the following forms will be prepared in the County Office and included in the loan docket: Form FHA-197, "Application for FHA Services;" Form FHA-668, "Loan Agreement and Request for Funds;" and Form FHA-5, "Loan Voucher." Form FHA-668, "Loan Agreement and Request for Funds," and Form FHA-190, "Promissory Note," (or Form FHA-190A, "Bond") will be prepared consistent with the amortization schedules prescribed in § 333.3. (In the States of Delaware, New Jersey, New York, and Pennsylvania, Form FHA-190A, "Bond," is used in place of Form FHA-190, "Promissory Note.") Also, when required, the following forms will be prepared in the County Office and included in the docket: Form FHA-188, "Option for Purchase of Farm;" Form FHA-176, "Request for Reamortization of Farm Ownership Loan;" and Form FHA-43, "Appraisal of Buildings for Insurance." The County Supervisor will assemble the subsequent loan docket when the County Committee has signed Form FHA-491.

(Secs. 3 (b), 44 (b), 60 Stat. 1074, 1069; 7 U. S. C. 1003 (b), 1018 (b))

§ 333.8 *Approval of subsequent loans.* (a) Except for a subsequent loan in connection with a transfer case and in connection with a credit sale of real estate, the State Field Representative is authorized to approve or disapprove a subsequent loan, and to execute the same documents he executes in connection with an initial loan.

(b) The State Director also is authorized to approve or disapprove a subsequent loan.

(c) In the case of a subsequent loan to a transferee in connection with a transfer case or a credit sale of real estate, the County Supervisor will forward the docket to the State Director who will approve or disapprove the subsequent loan.

(Secs. 1 (a), 60 Stat. 1072; 7 U. S. C. 1001 (a))

§ 333.9 *Title clearance.* Title clearance will be effected in accordance with Part 327 of this chapter. It will be noted, among other things, that if title insurance is available and the subsequent loan involves the purchase of additional land or the refinancing of outstanding Farm Ownership indebtedness, a new policy of mortgagee's title insurance will be required.

(Secs. 3 (a), 44 (b), 60 Stat. 1074, 1069; 7 U. S. C. 1003 (a), 1018 (b))

§ 333.10 *Closing of the loan.* (a) The subsequent loan will be closed in accordance with closing instructions received from the representative of the Office of the Solicitor.

(b) When the borrower's subsequent loan check is received in the County Office from the Area Finance Office, it will be handled as provided in Part 331, Subpart A, of this chapter.

(c) The amount of the first installment on the subsequent loan and the year in which it will become due will be inserted on Form FHA-497, "Notification of First Payment Date," at the time the borrower and his wife sign the mortgage (deed of trust) securing the subsequent loan. The amount of the first installment, not to exceed the amount of each of the succeeding installments shown on Form FHA-190, will be agreed upon mutually by the County Supervisor and the borrower. The date of the first installment will be the first March 31 following the date of the subsequent loan check, regardless of the date on which the subsequent loan is closed.

(d) Supplemental (additional) property insurance, when required, will be obtained.

(e) A subsequent loan is considered closed when the mortgage (deed of trust) securing the subsequent loan is filed for record.

(f) When the mortgage (deed of trust) securing the subsequent loan is recorded, it will be handled as provided in Part 331, Subpart A, of this chapter.

(g) The closing instructions will be initialed and handled as provided in Part 331, Subpart A, of this chapter.

(Secs. 1 (a), 3 (a), 3 (b), 44 (b), 60 Stat. 1072, 1074, 1069; 7 U. S. C. 1001 (a), 1003 (a), 1003 (b), 1018 (b))

Dated: September 28, 1949.

[SEAL] DILLARD B. LASSETER,
Administrator,
Farmers Home Administration.

Approved: October 12, 1949.

K. T. HUTCHINSON,
Acting Secretary of Agriculture.

[F. R. Doc. 49-8337; Filed, Oct. 17, 1949; 8:47 a. m.]

Chapter IV—Production and Marketing Administration and Commodity Credit Corporation, Department of Agriculture

Subchapter C—Loans, Purchases, and Other Operations

[1950 C. C. C. Wheat Bulletin A]

PART 671—WHEAT

SUBPART—1950 WHEAT PRICE SUPPORT PROGRAM

Sec.
671.201 Administration.
671.202 Applicability of §§ 671.201 to 671.207.
671.203 Definitions.
671.204 Determination of a producer's share of the farm acreage allotment and wheat acreage.
671.205 Determination of a producer's share of the permitted acreage and wheat acreage.
671.206 Eligible producer.
671.207 Eligible wheat.

AUTHORITY: §§ 671.201 to 671.207 issued under sec. 4 (d) Public Law 806, 80th Cong., interpret or apply sec. 5 (a) Pub. Law 806, 80th Cong., sec. 202 (a), Pub. Law 897, 80th Cong.; 62 Stat. 1072, 1247.

§ 671.201 *Administration.* The program will be carried out under the general supervision and direction of the Manager, Commodity Credit Corporation, by Production and Marketing Administration (hereinafter referred to as PMA) through State and county PMA committees.

§ 671.202 *Applicability of §§ 671.201 to 671.207.* Sections 671.201 to 671.207 shall govern the eligibility of producers and wheat under the 1950-crop Wheat Price Support Operations insofar as compliance with 1950 Wheat acreage allotments is concerned.

§ 671.203 *Definitions.* As used in §§ 671.201 to 671.207, and in all instructions, forms and documents in connection therewith, the words and phrases defined in this section shall have the meanings herein assigned to them unless the context or subject matter otherwise requires.

(a) *Farm.* "Farm" means all adjacent or nearby farm or range land under the same ownership which is operated by one person, including also:

(1) Any other adjacent or nearby farm or range land which the county committee, in accordance with instructions issued by the Assistant Administrator for Production, PMA, determines is operated by the same person as part of the same unit in producing range livestock or with respect to the rotation of crops, and with workstock, farm machinery, and labor substantially separate from that for any other land; and

(2) Any field-rented tract (whether operated by the same or another person) which, together with any other land included in the farm, constitutes a unit with respect to the rotation of crops.

A farm shall be regarded as located in the county in which the principal dwelling is situated or, if there is no dwelling thereon, it shall be regarded as located in the county in which the major portion of the farm is located.

(b) *Ownership tract.* "Ownership tract" means all adjacent or nearby land under the same ownership which is operated in 1950 by one person, including also any field rented tracts under the same ownership.

(c) *Farm acreage allotment.* "Farm acreage allotment" means the sum of all the acreage allotments established under Regulations Pertaining to the Farm Acreage Allotments for the 1950 Crop of Wheat (14 F. R. 4940), for the area comprising the farm: *Provided,* That if no acreage allotment is established under such regulations, the farm shall be deemed to have a farm acreage allotment of zero acres.

(d) *Wheat acreage.* "Wheat acreage" means the acreage seeded for the production of wheat in 1950, excluding a wheat mixture, plus the acreage of volunteer wheat which reaches maturity. Except as otherwise authorized by PMA, all wheat seeded shall be considered as seeded for the production of wheat.

(e) *Permitted acreage.* "Permitted acreage" means the wheat acreage on any farm on which the wheat acreage is in excess of the acreage allotment but not in excess of 15 acres.

§ 671.204 *Determination of a producer's share of the farm acreage allotment and wheat acreage.* (a) Where one ownership tract constitutes a farm, the farm acreage allotment and the wheat acreage shall be divided according to each producer's share in the 1950 wheat crop. If there is no wheat acreage on the farm, the allotment shall be divided according to the leasing agreement, or in the absence of a leasing agreement covering the division of wheat, in accordance with the usual leasing custom in the locality.

(b) Where the farm contains more than one ownership tract, each producer's share of the farm acreage allotment shall be the acreage allotment established for his individual tract divided according to his share in any wheat produced on such tract, whether or not the wheat acreage on the farm is in excess of the farm acreage allotment. If there is no wheat acreage on the tract, the allotment shall be divided according to the leasing agreement, or in the absence of a leasing agreement covering the division of wheat, in accordance with the usual leasing custom in the locality.

(c) Where the farm contains more than one ownership tract and the wheat acreage is not in excess of the farm acreage allotment, each producer's share of the wheat acreage on the farm shall be deemed to be proportionate to his share

of the farm acreage allotment, whether or not there is any wheat acreage on his tract.

(d) Where the farm contains more than one ownership tract and the wheat acreage exceeds the farm acreage allotment, each producer's share of the wheat acreage on the farm shall be computed as follows:

(1) If the wheat acreage on his tract does not exceed the acreage allotment for the tract, his share of the wheat acreage on the farm shall be equal to his share of the acreage allotment for the tract.

(2) If the wheat acreage on his tract exceeds the acreage allotment for the tract, his share of the wheat acreage on the farm shall be equal to his share of the acreage allotment for his tract plus a number of acres determined by multiplying the excess acreage for the farm by a percentage figure obtained by dividing his share of the excess acreage on his tract by the sum of the excess acreage for all overplanted tracts on the farm.

§ 671.205 *Determination of a producer's share of the permitted acreage and wheat acreage.* Each producer's share of the permitted acreage and wheat acreage for a farm to which permitted acreage is applicable shall be proportionate to his share of the wheat acreage on his tract.

§ 671.206 *Eligible producer.* No producer, whether individual, partnership, association, corporation or other legal entity, shall be eligible for price support on 1950 crop wheat unless such producer's share as landowner, landlord, tenant or sharecropper of the total wheat acreage on all farms in the county in which he has an interest does not exceed his share of the total acreage allotments or permitted acreages for such farms, as determined by the county committee: *Provided,* That no such producer shall be eligible for such price support if it is determined by the State PMA committee that the total of such producer's share of the total wheat acreage on all farms, wherever situated, in which he has an interest exceeds his share of the total acreage allotments or permitted acreages for such farms.

§ 671.207 *Eligible wheat.* No wheat other than wheat which is produced by an eligible producer in 1950 on a farm on which the wheat acreage is within the farm acreage allotment shall be eligible for price support.

Done at Washington, D. C., this 12th day of October 1949. Witness my hand and seal of the Department of Agriculture.

[SEAL] K. T. HUTCHINSON,
Acting Secretary of Agriculture.

[F. R. Doc. 49-8334; Filed, Oct. 17, 1949; 8:47 a. m.]

TITLE 7—AGRICULTURE

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders), Department of Agriculture

PART 939—BEURRE D'ANJOU, BEURRE BOSC, WINTER NELIS, DOYENNE DU COMICE, BEURRE EASTER AND BEURRE CLAIRGEAU PEARS GROWN IN OREGON, WASHINGTON, AND CALIFORNIA

DETERMINATION RELATIVE TO BUDGET OF EXPENSES AND RATE OF ASSESSMENT FOR 1949-50 FISCAL PERIOD

Notice was published in the August 5, 1949, issue of the FEDERAL REGISTER (14 F. R. 4859) that consideration was being given to proposals regarding the budget of expenses and the fixing of the rate of assessment for the 1949-50 fiscal period under the marketing agreement and Order No. 39 (7 CFR Part 939) regulating the handling of the Beurre d-Anjou, Beurre Bosc, Winter Nelis, Doyenne du Comice, Beurre Easter, and Beurre Clairgeau varieties of pears grown in the States of Oregon, Washington, and California, effective under the Agricultural Marketing Agreement Act of 1937, as amended. After consideration of all relevant matters presented, including the proposals set forth in the aforesaid notice which were submitted by the Control Committee (established pursuant to said marketing agreement and order), it is hereby found and determined that:

§ 939.202 *Budget of expenses and rate of assessment for the 1949-50 fiscal period*—(a) *Budget of expenses.* The expenses necessary to be incurred by the Control Committee, established pursuant to the provisions of the aforesaid marketing agreement and order, for the maintenance and functioning of said committee during the fiscal period beginning July 1, 1949, and ending June 30, 1950, both dates inclusive, will amount to $18,190.00.

(b) *Rate of assessment.* The rate of assessment, which each handler who first handles pears shall pay as his pro rata share of the aforesaid expenses in accordance with the applicable provisions of said marketing agreement and order, is hereby fixed at four mills ($0.004) per standard western pear box of pears, or its equivalent of pears in other containers or in bulk.

It is hereby further found that good cause exists for not postponing the fixing of the aforesaid rate of assessment until 30 days after publication in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) in that (1) shipments of pears are now being made and are subject to regulation in accordance with Pear Order 2 (7 CFR 939.302; 14 F. R. 5238) pursuant to the marketing agreement and order; and (2) according to the relevant provisions of said marketing agreement and order, the rate of assessment hereby fixed is applicable to all pears heretofore, or hereafter, shipped during the aforesaid fiscal period.

As used in this section, the terms "handler," "handles," "shipments," "shipped," "pears," "standard western pear box," and "fiscal period" shall have the same meaning as when used in said marketing agreement and order.

(48 Stat. 31, as amended, 7 U. S. C. and Sup. 601 et seq.; 7 CFR, Part 939)

Done at Washington, D. C. this 12th day of October 1949.

[SEAL] K. T. HUTCHINSON,
Acting Secretary of Agriculture.

[F. R. Doc. 49-8342; Filed, Oct. 17, 1949; 8:48 a. m.]

TITLE 9—ANIMALS AND ANIMAL PRODUCTS

Chapter I—Bureau of Animal Industry, Department of Agriculture

Subchapter B—Prevention of Animal Diseases; Cooperation With States

PART 53—FOOT-AND-MOUTH DISEASE, PLEUROPNEUMONIA, RINDERPEST, AND OTHER CONTAGIOUS OR INFECTIOUS ANIMAL DISEASES WHICH CONSTITUTE AN EMERGENCY AND THREATEN THE LIVESTOCK INDUSTRY OF THE COUNTRY

On September 1, 1949, a notice of rule making was published in the FEDERAL REGISTER (F. R. Doc. 49-7128; 14 F. R. 5433) regarding a proposed amendment of Part 53, Title 9, Chapter I, Subchapter B, Code of Federal Regulations (B. A. I. Order 376). Pursuant to the authority conferred upon the Secretary of Agriculture by sections 3 and 11 of the act of Congress approved May 29, 1884, as amended (21 U. S. C. 114 and 114a), section 2 of the act of Congress approved February 2, 1903, as amended (21 U. S. C. 111), and the recurring provision in the annual appropriation act for the Department of Agriculture for the payment of claims growing out of the purchase and destruction of animals and materials affected by or exposed to foot-and-mouth disease, pleuropneumonia, rinderpest, and other contagious or infectious animal diseases (21 U. S. C. and Supp., 129), and after consideration of the proposals contained in said notice of rule making and all material submitted in connection therewith, the said Part 53 is hereby amended to read as follows:

Sec.
53.1 Definitions.
53.2 Determination of existence of disease; agreements with States.
53.3 Appraisal of animals and materials.
53.4 Destruction of animals.
53.5 Disinfection or destruction of materials.
53.6 Disinfection of animals.
53.7 Disinfection of premises, conveyances, and materials.
53.8 Presentation of claims.
53.9 Mortgage and other liens against animals or materials.
53.10 Claims not allowed.

AUTHORITY: §§ 53.1 to 53.10 issued under secs. 3 and 11, 23 Stat. 32, as amended; sec. 2, 32 Stat. 792 and 39 Stat. 1167; 21 U. S. C. and Supp. 114, 114a, 111, and 129.

§ 53.1 *Definitions.* Words used in this part in the singular form shall be deemed to import the plural and vice

versa, as the case may demand. Unless otherwise clearly indicated by the context, whenever the following words, names, or terms are used in the regulations in this part, they shall be construed, respectively, to mean:

(a) "Department" means the United States Department of Agriculture.

(b) "Secretary" means the Secretary of Agriculture of the United States.

(c) "Bureau" means the Bureau of Animal Industry, Agricultural Research Administration, United States Department of Agriculture.

(d) "Bureau employee" means any inspector or other individual employed in the Bureau who is authorized by the Chief of Bureau to do any work or perform any duty in connection with the control and eradication of disease.

(e) "Inspector in Charge" means an inspector of the Bureau who is designated by the Chief of Bureau to take charge of work in connection with the control and eradication of disease as defined in this section.

(f) "Disease" means foot-and-mouth disease, rinderpest, contagious pleuropneumonia, or any other contagious, infectious, or communicable disease of animals (including poultry), which in the opinion of the Secretary constitutes an emergency and threatens the livestock industry of the country.

(g) "Materials" means parts of barns or other structures, straw, hay, and other feed for animals, farm products or equipment, clothing, and articles stored or contained in or adjacent to barns or other structures.

(h) "Person" means natural person, firm, partnership, corporation, company, society, and association, and every officer, agent, or employee thereof.

(i) "State" means each and every one of the States of the United States, the District of Columbia, and the Territories and possessions of the United States.

§ 53.2 *Determination of existence of disease; agreements with States.* (a) Upon declaration by the Secretary of Agriculture of the existence of any disease which in his opinion threatens the livestock industry of the country, the Chief of Bureau is hereby authorized to invite the proper State authorities to cooperate with the Department in the control and eradication of such disease.

(b) Upon agreement of the authorities of a State to enforce quarantine restrictions and orders and directives properly issued in the control and eradication of such a disease, and to pay 50 percent of the expenses of (1) purchase, destruction, and disposition of animals and materials affected by or exposed to the disease, and (2) disinfection of infected premises within the State, the Chief of Bureau is hereby authorized to agree, on the part of the Department, to coooperate with the State in the control and eradication of the disease and to pay not more than 50 percent of such expenses: *Provided,* That the Secretary may authorize other arrangements for the payment of such expenses upon finding that an extraordinary emergency exists.

§ 53.3 *Appraisal of animals and materials.* (a) Animals affected by or exposed to disease, and materials required to be destroyed because of being contaminated by or exposed to disease shall be appraised by a Bureau employee and a representative of the State jointly, or, if the State authorities approve, by a Bureau employee alone.

(b) The appraisal of animals shall be based on the meat, egg production, dairy or breeding value, but in the case of appraisal based on breeding value, no appraisal of any animal shall exceed three times its meat, egg production, or dairy value: *Provided,* That poultry may be appraised in groups when the basis for appraisal is the same for each bird.

(c) Appraisals of animals shall be reported on forms furnished by the Bureau. Reports of appraisals shall show the number of animals of each species and the value per head or the weight and value by pound.

(d) Appraisals of materials shall be reported on forms furnished by the Bureau. Reports of appraisals of materials shall, when practicable, show the number, size or quantity, unit price, and total value of each kind of material appraised.

(e) Reports of appraisals shall be made in duplicate and signed by the appaiser, or appraisers, as the case may be. One copy shall be attached to the voucher in which compensation is claimed.

§ 53.4 *Destruction of animals.* (a) Animals affected by or exposed to disease shall be killed promptly after appraisal and disposed of by burial or burning, unless otherwise specifically provided by the Chief of Bureau in extraordinary circumstances.

(b) The killing of animals and the burial, burning, or other disposal of carcasses of animals pursuant to the regulations in this part shall be supervised by a Bureau employee who shall prepare and transmit to the Chief of Bureau a report identifying the animals and showing the disposition thereof.

§ 53.5 *Disinfection or destruction of materials.* (a) In order to prevent the spread of disease, materials contaminated by or exposed to disease shall be disinfected: *Provided, however,* That in all cases in which the cost of disinfection would exceed the value of the materials or disinfection would be impracticable for any reason, the materials shall be destroyed, after appraisal as provided in § 53.3.

(b) The disinfection or destruction of materials under this section shall be under the supervision of a Bureau employee who shall prepare and transmit to the Chief of Bureau a certificate identifying all materials which are destroyed, showing the disposition thereof.

§ 53.6 *Disinfection of animals.* Animals of species not susceptible to the disease for which a quarantine has been established, but which have been exposed to the disease, shall be disinfected when necessary by such methods as the Chief of Bureau shall prescribe from time to time.

§ 53.7 *Disinfection of premises, conveyances, and materials.* All premises, including barns, corrals, stockyards and pens, and all cars, vessels, aircraft, and other conveyances, and the materials thereon, shall be cleaned and disinfected under supervision of a Bureau employee whenever necessary for the control and eradication of disease. Expenses incurred in connection with such cleaning and disinfection shall be shared according to the agreement reached under § 53.2 with the State in which the work is done.

§ 53.8 *Presentation of claims.* Claims for (a) compensation for the value of animals, (b) cost of burial, burning or other disposition of animals, (c) the value of material destroyed, and (d) the expenses of destruction, shall each be presented, through the inspector in charge, to the Bureau on separate vouchers in form approved by the Chief of Bureau.

§ 53.9 *Mortgage and other liens against animals or materials.* When animals or materials have been destroyed pursuant to the requirements contained in this part, and compensation therefor is claimed, the claimant shall declare any mortgages or liens against such animals or materials, and the inspector in charge shall take reasonable precaution to determine, prior to his approval of vouchers covering such compensation, who is the owner of the animals or materials and whether there are any such mortgage or other liens outstanding against them. If it appears that there are outstanding liens, a full report regarding them shall be made and shall accompany the voucher. Every such report shall include a description of the liens, the name of the person or persons evidence thereof, and a statement showing what arrangements, if any, have been made to discharge the liens. Every such report should also include a statement of any claims other than liens outstanding against the animals or materials destroyed.

§ 53.10 *Claims not allowed.* (a) The Department will not allow claims arising under the terms of this part if the payee has not complied with all quarantine requirements.

(b) Expenses for the care and feeding of animals held for destruction will not be paid by the Department, unless the payment of such expense is specifically authorized or approved by the Chief of Bureau.

(c) The Department will not allow claims arising out of the destruction of animals or materials unless they shall have been appraised as prescribed in this part and the owners thereof shall have executed a written agreement to the appraisals.

The foregoing amendment shall become effective on the 15th day of November 1949.

Done at Washington, D. C., this 12th day of October 1949. Witness my hand and the seal of the Department of Agriculture.*

[SEAL] K. T. HUTCHINSON,
Acting Secretary of Agriculture.

[F. R. Doc. 49-8333; Filed, Oct. 17, 1949; 8:46 a. m.]

TITLE 38—PENSIONS, BONUSES, AND VETERANS' RELIEF

Chapter I—Veterans' Administration

PART 3—VETERANS CLAIMS

ASSISTANCE TO CERTAIN VETERANS IN ACQUIRING SPECIALLY ADAPTED HOUSING

Section 3.1501 is amended to read as follows:

§ 3.1501 *Assistance to certain veterans in acquiring specially adapted housing which they require by reason of their service-connected disabilities*—(a) *Purpose.* The purpose of this section is to establish the preliminary procedures by which the Veterans' Administration will provide assistance to certain veterans in acquiring specially adapted housing which they require by reason of the nature of their service-connected disabilities in compliance with Public Law 702, 80th Congress, approved June 19, 1948, and as amended by Public Law 286, 81st Congress, approved September 7, 1949.

(b) *Processing of applications*—(1) *Availability and execution of applications.* VA Form 4555 will be furnished to the veteran, or his representative, upon request. The application should be executed by the veteran and forwarded direct to the regional office where his claims folder is located. If no claim has been filed for benefits from the Veterans' Administration, the application should be forwarded to central office, Veterans' Administration, Washington 25, D. C.

(2) *Jurisdiction to execute certificate of eligibility.* Jurisdiction to execute VA Form 4555a, Certificate of Basic Eligibility, is vested solely in the claims division, veterans claims service, central office. When an application is received by a regional office or center having the claims folder a complete examination will be made pursuant to the provisions of subparagraphs (4) and (5) of this paragraph and recorded on the upper portion of VA Form 4555b, Certificate of Medical Feasibility, before the claims folder, including the application and the examination, are forwarded to central office. Central office will retain jurisdiction over the claims folder until the specially adapted housing applied for by the veteran has been furnished and the transaction is closed or the claim has been disallowed, at which time the folder will be decentralized.

(3) *Conditions precedent to execution of certificate of basic eligibility.* (i) Subsection (g), section 1, Title I, Public No. 2, 73d Congress, approved March 20, 1933, as added by Public Law 702, 80th Congress, is amended by Public Law 286, 81st Congress, to provide that any person who served in the active military or naval service of the United States who is entitled to compensation under the provisions of Veterans Regulation 1 (a), as amended (38 U. S. C. ch. 12), for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, paralysis, or progressive muscular dystrophies, of both lower extremities, such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair, shall be entitled to assistance in acquiring a suitable housing unit with special fixtures and movable facilities, made necessary by the person's disability, and necessary land therefor, subject to the provisions and limitations of Veterans Regulation 1 (a), as amended, part IX, as amended.

(ii) It will be noted that benefits are not restricted to World War II veterans nor to veterans of wartime service. It is only necessary that the veteran be entitled to compensation under Veterans Regulation 1 (a), as amended, for disability incurred in, or aggravated by, service on or after April 21, 1898.

(iii) The Central Disability Board will determine upon the basis of examinations in file including the report on VA Form 4555b if there is permanent total service-connected disability as defined in subdivision (i) of this subparagraph. Physical re-examination of a veteran may be ordered when in the discretion of the Central Disability Board the most recent report of physical examination on file is not considered sufficient to portray the present degree of his disability for the purposes of Public Law 702, 80th Congress, as amended.

(iv) (*a*) If the veteran is found to be eligible, the certificate of basic eligibility will be executed, and the complete file will be referred to the department of medicine and surgery for consideration of the question of the veteran's medical feasibility.

(*b*) In the event the chief, claims division, or his designate, finds that he cannot execute the certificate of basic eligibility, he will prepare a letter to the veteran listing the reasons for disapproval of the application and advising him of his right to appeal.

(*c*) In the event that consideration of the claim in the claims service will be delayed, such as obtaining examination or information from the service department, the veteran will be notified of the reasons for delay.

(4) *Jurisdiction to execute certificate of medical feasibility.* Jurisdiction to execute Certificate of Medical Feasibility, at the bottom of VA Form 4555b, is vested solely in the chief medical director, or his designate. When the file is referred to the department of medicine and surgery if the certificate of the examiners has not previously been executed, as provided in subparagraph (2) of this paragraph, the chief medical director, or his designate will arrange for an examination. Both the date and place of examination should be included in the box, "Date of examination" until revised VA Form 4555b is available.

(5) *Conditions precedent to execution of certificate of medical feasibility.* (i) In general, a certificate of medical feasibility will be issued to an eligible applicant except when the health or future well-being of the applicant would be further jeopardized by his occupancy of a "specially adapted house" or because discharge from the hospital is medically contraindicated.

(ii) When the applicant is hospitalized in a Veterans' Administration hospital or center and is suffering from a service-connected disability causing loss or loss of use of both lower extremities, the manager will appoint a board which shall include the chief of service responsible for the patient, a neurologist, a urologist, and a physiatrist for the purpose of examining the applicant and for the preparation of VA Form 4555b. A surgeon, an orthopedist, or other specialists may be appointed to serve on the examining board as determined by the nature of the veteran's disability.

(iii) When an applicant with the condition set forth in subdivision (ii) of this subparagraph is not currently undergoing hospitalization, the examination and report referred to above will be accomplished at the nearest Veterans' Administration hospital, center, or regional office having the required specialistic professional personnel available as specified in subdivision (ii) of this subparagraph.

(iv) When an applicant with a condition as set forth in subdivision (ii) of this subparagraph is currently undergoing hospitalization in a non-Veterans' Administration hospital or is confined to his home and is unable to travel, the manager of the nearest Veterans' Administration hospital or regional office having the required specialistic professional personnel as specified in subdivision (ii) of this subparagraph, on its full time or consulting staff will detail a team including these specialists for the purpose of performing the examination and completing the report referred to in this paragraph .

(v) In recording a diagnosis of paraplegia the etiology, if known, should be stated in the box marked, "Diagnosis" on VA Form 4555b.

(vi) The recommendations of the board of examiners concerning the feasibility or non-feasibility for specially adapted housing is essential. It is also essential that the recommendations include a statement specifying the special fixtures and/or movable facilities made necessary by the disability.

(vii) The report of the examining team with whatever supporting data are considered necessary to uphold the recommendation will be forwarded to the chief medical director who will issue a certificate of medical feasibility in appropriate cases. The specialty of each examiner should be written after his signature.

(6) *Action to be taken when certifications of eligibility and medical feasibility have been approved.* When the certificate of basic eligibility and medical feasibility are certified favorably, the folder will be referred to the loan guaranty service which will notify the veteran of the action taken and furnish him with a supplemental application, VA Form 4555c, and appropriate descriptive information, as to the procedure to be followed in obtaining the financial assistance authorized by Public Law 702, 80th Congress, as amended by Public Law 286, 81st Congress.

(c) *Review of pending and disallowed claims.* Claims under Public Law 702, 80th Congress, which are pending or have been disallowed will be reviewed under the provisions of Public Law 286, 81st Congress, as specified in paragraph (b) (3) of this section, without further ap-

plication by the veteran. (Instruction 1-B, Public Law 702, 80th Cong.

(Pub. Law 702, 80th Cong.; Pub. Law 286, 81st Cong.)

[SEAL] O. W. CLARK,
Deputy Administrator.

[F. R. Doc. 49-8332; Filed, Oct. 17, 1949; 8:46 a. m.]

PART 21—VOCATIONAL REHABILITATION AND EDUCATION

SUBPART A—REGISTRATION AND RESEARCH

MISCELLANEOUS AMENDMENTS

1. In § 21.6, the introductory paragraph is amended to read as follows:

§ 21.6 *Application for a course of education or training.* Application for a course of education or training under Part VIII, Veterans Regulations 1 (a), as amended (38 U. S. C. ch. 12), (except for a course of institutional on-farm training—see § 21.7) shall be made by submitting a properly executed VA Form 7-1950, Application for Course of Education or Training. The original, a certified copy, or a photostatic copy of the appropriate discharge document should be submitted with VA Form 7-1950. The receipt of VA Form 7-1950 in the Veterans' Administration is a prerequisite to the determination of eligibility and entitlement under Part VIII, and in no instance will any action to authorize payment of subsistence allowance be completed prior to the filing of the formal application.

* * * * *

2. In § 21.17, paragraph (g) is amended to read as follows:

§ 21.17 *Discharge or release.* * * *

(g) *Character of discharge changed by Board of Review.* Discharge under other than honorable conditions followed by an honorable discharge pursuant to the findings of a board of review under authority of section 301, Public Law 346, 78th Congress, or section 207, Public Law 601, 79th Congress, confers basic eligibility if other statutory criteria are satisfied.

3. In § 21.30, the section title, introductory paragraph and paragraphs (a) and (d) are amended to read as follows:

§ 21.30 *Conditions conferring eligibility.* Any veteran of World War II is eligible for a course of education or training in an approved educational or training institution for a period of 1 year plus a period of time equal to the time spent in active military or naval service on or after September 16, 1940, and before July 26, 1947 (except in cases of enlistees properly within the exceptional provisions of section 11 (a), Public Law 190, 79th Congress—see § 21.15) not to exceed a total of four calendar years, providing the following conditions prevail:

(a) That the person served in the active military or naval service on or after September 16, 1940, and prior to July 26, 1947.

* * * * *

(d) That the person makes application for and initiates the course of education or training before July 26, 1951, or within 4 years from the date of his first discharge after July 25, 1947. (See § 21.51 (a) (1).

(4) Section 21.32 is amended to read as follows:

§ 21.32 *Ninety days or more required service.* The 90 days or more active service requirement will be met if the 90-day period of service extends into or beyond the period September 16, 1940, to July 26, 1947. There must be 90 actual calendar days continuous active service so extending, but the requirements as to active service for a total of 90 days or more may be satisfied by two or more periods of service. If a person had two or more periods of active service, a part of each of which was within the statutory wartime period, all such service may be counted in combination for credit toward the 90-day requirement. When the 90-day requirement has been met, entitlement to education or training beyond 1 year will be based only upon the extent of active service on or after September 16, 1940, and prior to July 26, 1947 (except for enlistees properly within the exceptional provisions of section 11 (a), Public Law 190, 79th Congress).

5. In § 21.52, paragraph (c) is amended to read as follows:

§ 21.52 *Charges against entitlement.* * * *

(c) *Correspondence courses.* A veteran who pursues a course by correspondence only shall have charged against his period of entitlement one-fourth of the elapsed time from the date of enrollment to the date of interruption or discontinuance. (See § 21.110 (c).) Similarly, a veteran who pursues concurrently as his total course more than one correspondence course in accord with § 21.300 (a) (whether either course or both courses are composed of single subjects or not) will have one-fourth time charged against his period of entitlement for each such course pursued.

* * * * *

6. In § 21.53, paragraph (a) (4) is amended to read as follows:

§ 21.53 *Extension of entitlement*—(a) *Definition of terms.* * * *

(4) "Major part of such quarter or semester" means more than one-half of such a period, in point of time (except for courses comprehended in paragraphs (b) (2) and (3) of this section), and the measurement of the major part of such a term or semester will be adjudicated in the individual cases in the light of the beginning and ending dates of the quarter or semester as specified by the institution for the particular course in which the veteran is enrolled.

* * * * *

7. In § 21.66, paragraph (c) is added to read as follows:

§ 21.66 *Conduct and progress.* * * *

(c) Correspondence schools will be required to discontinue any veteran enrolled in a correspondence course under Part VIII, Veterans Regulation 1 (a), as amended, who completes no lessons within a period of 120 days and to report each such case to the Veterans' Administration. No other reports of conduct and progress will be required from the correspondence school or the veteran.

8. In § 21.70, the cross references at the end of the section are amended to read as follows:

§ 21.70 *Jurisdiction over determinations.* * * *

CROSS REFERENCE: *Requirements for submission of evidence.* See §§ 3.30 through 3.33 of this chapter.

CROSS REFERENCE: *Definitions and proof of relationship and dependency.* See §§ 3.40 through 3.57 of this chapter.

9. Section 21.71, *Determinations where evidence of marital status is incomplete,* is renumbered § 21.72 and amended to read as follows (§ 21.71, *"Evidence requirement to establish marital status,"* remains unchanged):

§ 21.72 *Determinations where evidence of marital status is incomplete.* Claims will not be disallowed merely because a claimant is unable to furnish satisfactory evidence of the dissolution of prior marriages of either spouse. In such instances, after all facts affecting the validity of the marriage are established by the best obtainable evidence, a determination of the validity of the marriage will be made on the evidence of record by the vocational rehabilitation and education activity, or, if necessary, the case will be referred by the chief, vocational rehabilitation and education division, to the chief attorney for consideration; central office cases will be referred by the director, registration and research service, vocational rehabilitation and education, to the solicitor.

10. In § 21.104, paragraph (d) is added to read as follows:

§ 21.104 *Rates for subsistence allowance.* * * *

(d) *Irregular training schedule in on-the-job training courses.* Subsistence allowance may be awarded veterans pursuing on-the-job training courses in situations where because of various business conditions the trainer is able to offer training on a staggered schedule only: *Provided,* That the irregular work schedule applies to all employees in the establishment and not to veteran-trainees alone. The rate of subsistence allowance will be determined by dividing the number of hours worked in a training cycle by the number of weeks in the cycle (i. e., number of weeks of training plus number of non-training weeks) to find the average number of hours per week, and authorizing the subsistence allowance rate for the fractional part of full-time training thus determined. In determining the wage differential in cases coming within the purview of this paragraph, the trainee and journeyman rates of pay will be those approved by the State approving agency and will be based upon the approved training program. Therefore, such rates will not be adjusted to conform with a reduced training schedule unless and until the State approving agency makes a formal change in the establishment's approval. Examples illustrative of the foregoing, assuming wage and ceiling differentials are not a bar to the payment of subsistence allowance, are shown below:

(1) A veteran's training program calls for a continuous 40-hour per week schedule, but he will pursue training on this schedule for only two out of every three weeks. Subsistence allowance will, therefore, be at the ½ rate since 80 hours of training (40 x 2) divided by the three-week training cycle equals 26 hours or ½ time, as defined by paragraph (b) of this section.

(2) A veteran's training program calls for a continuous 40-hour per week schedule, but he will pursue training for only three out of every four weeks. Subsistence allowance will, therefore, be at the ¾ rate, since 120 hours of training (40 x 3) divided by the four-week training cycle equals 30 hours, or ¾ time, as defined by paragraph (b) of this section.

11. In § 21.130, paragraphs (d) (3), (4), and (5) are amended to read as follows:

§ 21.130 *Effective dates.* * * *

(d) *The effective dates of reductions or discontinuances of subsistence allowance will be:* * * *

(3) In case of a child, see § 21.103 (c).

(4) Interruption of course, the date the interruption occurred.

(5) Discontinuance of course, the date the discontinuance occurred.

* * * * *

12. In § 21.133, paragraph (f) is added to read as follows:

§ 21.133 *Rates of subsistence allowance.* * * *

(f) *Re-entrance into active military or naval service.* A veteran who has re-entered active military or naval service during the 2-months' period following the effective date of rehabilitation will not be authorized subsistence allowance if he is in receipt of active service pay.

(Sec. 2, 46 Stat. 1016, sec. 7, 48 Stat. 9, sec. 504, 58 Stat. 293, as amended; 38 U. S. C. 11a, 694, 707. Interpret or apply 57 Stat. 43, secs. 300, 400, 500, 1500–1504, 58 Stat. 286, 287, 291, 300, 301, secs. 5, 6, 7, 10, 11, 59 Stat. 624, 626, 631, 542, 60 Stat. 124, 934, 61 Stat. 180, 449, 739, 791; 38 U. S. C. 693g, 697–697d, 697f, 697g, ch. 12 notes)

[SEAL] O. W. CLARK,
Deputy Administrator.

[F. R. Doc. 49-8331; Filed, Oct. 17, 1949; 8:46 a. m.]

TITLE 15—COMMERCE AND FOREIGN TRADE

Chapter III—Bureau of Foreign and Domestic Commerce, Department of Commerce

Subchapter C—Office of International Trade

[4th Gen. Rev. of Export Regs., Amdt. P. L. 16]

PART 399—POSITIVE LIST OF COMMODITIES AND RELATED MATTERS

MISCELLANEOUS AMENDMENTS

Section 399.1 *Appendix A—Positive list of commodities* is amended in the following particulars:

1. The following commodities are added to the positive list:

Dept. of Commerce Schedule B No.	Commodity	Unit	Processing code and related commodity group	GLV dollar value limits	Validated license required
	Naval stores, gums and resins:				
218600	Shellac (bleached and unbleached)	Lb.	ACID	100	R
	Vegetable fibers and manufactures:				
322402	New jute and burlap bags or sacks—quantity only	Lb.	TEXT 1	100	RO
322407	Used jute bags weighing less than 2 pounds and used burlap bags of any weight—quantity only.	Lb.	TEXT 1	100	RO
	Glass and products:				
521700	Bullet-proof glass		BLDG	1000	R
	Other nonmetallic minerals (precious included):				
	Abrasives:				
541810	Abrasive paper, garnet only	Ream	CDGS	100	R
	Asbestos:				
	Brake lining:				
545600	Molded and semimolded	Lb.	TRAN	100	R
545700	Woven	Lin. ft.	TRAN	100	R
545800	Clutch facing, molded, semimolded and woven (including clutch lining).	Unit	TRAN	100	R
545910	Brake blocks, molded, semimolded and woven	Lb.	TRAN	100	R
	Carbon or graphite products:				
547400	Carbon brush plates		ELME	None	R
547400	Brushes and stock in the form of blocks, plates, and rods, artificial graphite only.		ELME	None	RO
548098	Artificial graphite products, n. e. s.		NONF	None	RO
	Steel mill products:				
	Wire and manufactures:				
	Woven-wire screen cloth, of all metals and alloys, except aluminum:				
608690	Paper machine fourdrinier wire cloth; fourdrinier wire	Lb.	BLDG	100	R
	Electrical machinery and apparatus:				
706700	Floodlight fixtures	Unit	ELME	25	R
709998	Voltage regulator parts		ELME	100	R
	Mining, well, and pumping machinery:				
	Mining and quarrying machinery:				
731100	Jack hammers	Unit	CONS	100	R
	Other industrial machinery:				
764100	Rotary blowers, positive displacement type		GIEQ	500	R
	Air-conditioning and refrigeration equipment and parts:				
766010	Auxiliary and accessory equipment, commercial, except humidifiers.		GIEQ	100	R
766050	Replacement parts, peculiar to the air conditioning and refrigerating industry for maintenance of existing installations (except household) and not including compressor units, condensing units, and heat transfer equipment.		GIEQ	1000	R
775098	Brush-making machinery		GIEQ	1000	R
775098	Variable speed transmissions		GIEQ	100	R
	Agricultural machinery and implements:				
780800	Power sprayers and dusters	Unit	FARM	100	R
781020	Plows, tractor-drawn or mounted, except for garden tractors	Unit	FARM	100	R
781410	Harrows, disk, tractor drawn, except for garden tractors	Unit	FARM	100	R
781420	Other harrows, tractor drawn, except for garden tractors	Unit	FARM	100	R
781820	Cultivators, tractor-drawn or mounted, except for garden tractors.	Unit	FARM	100	R
782420	Planters, tractor-drawn or mounted, except for garden tractors	Unit	FARM	100	R
782700	Drills and seeders, tractor-drawn or mounted, except for garden tractors.	Unit	FARM	100	R
784120	Mowers, except lawn mowers, tractor-drawn or mounted, except for garden tractors.	Unit	FARM	100	R
784900	Combines or reaper-threshers	Unit	FARM	100	R
784950	Pick-up balers	Unit	FARM	100	R
787110	Towers for windmills		FARM	100	R
787130	Hay presses, power only	Unit	FARM	100	R
787190	Parts for agricultural machinery, except tractor parts and parts for garden tractor implements.		FARM	500	R
	Automobiles, parts, accessories, and service equipment:				
790750	Passenger cars and chassis, new	Unit	TRAN	None	
791100	Passenger cars and chassis, used	Unit	TRAN	None	R
792120	Leaf springs, automotive, for replacement	Unit	TRAN	100	R
793170	Pumps for gasoline and oil	Unit	TRAN	None	R
	Other automobile service appliances, and parts:				
793180	Cylinder reboring machines and parts		TRAN	100	R
793180	Dumping hoists, and parts, hydraulic, for use on motor trucks		TRAN	100	R
793180	Hoists and parts, for use on motor trucks		TRAN	100	R
793180	Reboring machines and parts		TRAN	100	R
793180	Winches, and parts for use on motor trucks		TRAN	100	R
793180	Wrecker equipment and parts		TRAN	100	R
793180	Wrecking cranes, garage		TRAN	100	R
	Other vehicles and parts:				
795200	Motorcycles	Unit	TRAN	None	R
	Medicinal and pharmaceutical preparations:				
	Enzymes, ferments, and culture media:				
812330	Agar-agar	Lb.	DRUG	100	R
812330	Peptone	Lb.	DRUG	100	R
	Tablets, pills, capsules, powders, ointments, extracts and similar manufactures, in dosage form, n. e. s.:				
812790	Mercury bichloride		DRUG	100	R
	Inorganic medicinal chemicals, n. e. s.:				
813593	Silver nitrate C. P.		DRUG	100	R
	Chemical specialties:				
820530	Pyrethrum extract	Lb.	INST	100	R
829700	Activated charcoal and carbon, except that produced from animal bone.	Lb.	ACID	100	R
	Industrial chemicals (exclusive of medicinal chemicals, U. S. P. and N. F.):				
830960	Sulfuric acid, 50° Baume basis	Lb.	ACID	100	R
830980	Molybdenum oxide briquettes	Lb.	ACID	100	RO
830980	Molybdenum trioxide	Lb.	ACID	100	RO
830980	Molybdenum trioxide briquettes	Lb.	ACID	100	RO
830980	Hydrofluoric acid	Lb.	ACID	100	RO
831500	Allyl alcohol	Lb.	ORGN 67	100	R
831500	Octadecanol	Lb.	ORGN 67	100	R
834600	Sodium iodide	Lb.	SALT 65	100	R
	Sodium hydroxide or caustic soda, except in packages of less than 50 pounds:				
837310	Bulk, solid	Lb.	SALT 65	100	R
837320	Bulk, liquid	Lb.	SALT 65	100	R
837330	Sodium hydroxide (caustic soda or lye) in packages of less than 50 pounds.	Lb.	SALT 65	100	R

Dept. of Commerce Schedule B No.	Commodity	Unit	Processing code and related commodity group	GLV dollar value limits	Validated license required
	Industrial chemicals, etc.—Continued				
839500	Ethylene		SALT 65	100	R
	Photographic and projection goods:				
900500	Microfilm cameras, complete	Unit	FILM	100	R
900600	Accessories and parts for photo-micrographic, oscillograph, and similar cameras.		FILM	100	R
900900	Microfilm readers		FILM	100	R
914950	Monocular microscopes, 3 objectives less than 1.8 mm		SATE	400	R

2. The following commodities are changed from R to RO commodities. Accordingly, the entry set forth opposite each of such commodities in the column headed "Validated License Required" is amended to read as follows:

Dept. of Comm. Sched. B No.	Commodity	Validated license required
	Ferro-alloys:	
622098	Ferrozirconium	RO
	Other nonferrous ores, metals, and alloys, except precious:	
663600	Molybdenum ore and concentrate (molybdenum content)	RO
	Electrical machinery and apparatus:	
709998	Electrostatic separators	RO
709998	Precipitrons	RO
	Other industrial machinery:	
762500	Electrostatic separators, for paper-making plants	RO
770880	Jet ejectors, oil or gas, 4 stages and over, accessories, and parts	RO
775070	Electromagnetic separators, for ceramic industry	RO
	Industrial chemicals:	
836220	Boron trifluoride	RO
837990	Sodium fluoride	RO
839900	Cerium compounds, n. e. s.	RO
839900	Other zirconium compounds	RO

3. The following entries on the Positive List are amended by changing the commodity description to read as follows: [1]

Item	Dept. of Comm. Sched. B No.	Commodity	Unit	Processing code and related commodity group	GLV dollar value limits	Validated license required
1	547300	Graphite electrodes for furnace or electrolytic work, 12 square inches cross section or 3 inches diameter and over	Lb.	NONF	100	RO
		to				
	547300	Artificial graphite electrodes of 2 inches cross-sectional dimension and over.	Lb.	NONF	100	RO
2	714210	Watercraft outboard motors, detachable, over 50 horsepower	Unit	TRAN 3	None	R
		to				
	714210	Watercraft outboard motors, detachable, except those valued at $300 or less.	Unit	TRAN 3	None	R
3		Air compressors:				
	770400	Stationary, capacity not over 25 cubic feet, delivering liquids or gases at 300 pounds per square inch or over	Unit	GIEQ	100	R
		to				
		Air compressors:				
	770400	Stationary, capacity not over 25 cubic feet.	Unit	GIEQ	100	R

4. The dollar value limits in the column headed "GLV Dollar Value Limits" set forth opposite each of the commodities listed below are amended to read as follows:

Dept. of Comm. Sched. B No.	Commodity	GLV dollar value limits
715900	Engine accessories and parts	100
774098	Other industrial indicating, recording, or controlling instruments for pressure, flow, temperature, humidity, or gas analysis	100

(63 Stat. 7; E. O. 9630, Sept. 27, 1945, 10 F. R. 12245; E. O. 9919, Jan. 1948, 13 F R. 59)

This amendment shall become effective September 30, 1949, except that with respect to Part 4 it shall become effective September 23, 1949.

LORING K. MACY,
Assistant Director,
Office of International Trade.

[F. R. Doc. 49-8343; Filed, Oct. 17, 1949; 8:48 a. m.]

[1] The first entry in each of the above-numbered items is the entry as it has been previously published and the second entry in the numbered item represents the change made by this amendment.

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—Bureau of Land Management, Department of the Interior

Appendix—Public Land Orders

[Public Land Order 611]

CALIFORNIA

AMENDING EXECUTIVE ORDER NO. 9107 AND PUBLIC LAND ORDERS NOS. 3 AND 80

By virtue of the authority vested in the President and pursuant to Executive Order No. 9337 of April 24, 1943, it is ordered as follows:

Executive Order No. 9107 of March 20, 1942, and Public Land Orders No. 3 of June 3, 1942, and No. 80 of January 16, 1943, withdrawing public lands for the use of the War Department, are hereby amended by deleting therefrom the following paragraph added to such orders by Executive Order No. 9526 of February 28, 1945:

The jurisdiction granted by this order shall cease at the expiration of the six months' period following the termination of the unlimited national emergency declared by Proclamation No. 2487 of May 27, 1941 (55 Stat. 1647). Thereupon jurisdiction over the lands hereby reserved shall be vested in the Department of the Interior, and any other department or agency of the Federal Government according to their respective interests then of record. The lands, however, shall remain withdrawn from appropriation as herein provided until otherwise ordered.

Executive Order No. 9107 and Public Land Order No. 3 are further amended so that the withdrawals made thereby shall expressly include withdrawal from appropriation under the mineral-leasing laws.

The orders herein amended affect public lands in T. 26 N., R. 16 E., and Tps. 27 and 28 N., R. 17 E., Mount Diablo Meridian, California.

J. A. KRUG,
Secretary of the Interior.

OCTOBER 12, 1949.

[F. R. Doc. 49-8323; Filed, Oct. 17, 1949; 8:45 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Bureau of Entomology and Plant Quarantine

[7 CFR, Part 301]

BLACK STEM RUST

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given under section 4 of the Administrative Procedure Act (5 U. S. C. 1003) that the Secretary of Agriculture, pursuant to section 8 of the Plant Quarantine Act of 1912, as amended (7 U. S. C. 161) is considering amending §§ 301.38-6, 301.38-7, and 301.38-9 of the regulations supplemental to the quarantine relating to black stem rust (7 CFR 301.38-6, 301.38-7, 301.38-9) in the following respects:

1. Amend §§ 301.38-6 and 301.38-9 to eliminate the requirements that each regulated interstate shipment of barberry, mahonia, and mahoberberis plants, seeds, or fruits shall be accompanied by a permit.

2. Amend §§ 301.38-6 (b) (2) and 301.38-7 (b) to permit unconditional movement from the eradication States to non-eradication States of seeds and fruits obtained from rust-resistant plants of barberry, mahonia, and mahoberberis growing in such States.

3. Amend § 301.38-7 to include an exception whereby nurseries may be issued permits to move rust-resistant barberry, mahonia, and mahoberberis plants and parts thereof capable of propagation (other than seeds and fruits) although there are in the nursery or environs thereof experimental plants of barberry, mahonia, or mahoberberis being grown pending determination of their resist-

ance to black steam rust. Such permit issuance would be conditioned upon agreement by the grower that the experimental plants will be kept segregated and intact in a specified location until their resistance to black stem rust has been determined.

The purpose of eliminating the requirement for individual permits on each shipment is to dispense with a large amount of work and expense on the part of the limited number of nurseries eligible to ship these products. It is believed that movement of such shipments can be adequately regulated by providing common carriers, the Post Office Department, and Federal and state regulatory inspectors with a list of authorized shippers.

The requirement that an establishment in an eradication state must be a holder of a permit in order to move seeds and fruits from rust-resistant plants to points outside the eradication states is no longer considered necessary for protecting such states against the spread of the black stem rust.

Elimination of the present requirement that none but rust-resistant plants be grown by authorized shippers is proposed to allow development of new rust-resistant species or varieties.

All persons who desire to submit written data, views, or arguments in connection with this matter should file the same with the Chief of the Bureau of Entomology and Plant Quarantine, Agricultural Research Administration, United States Department of Agriculture, Washington 25, D. C., within 20 days after the date of the publication of this notice in the FEDERAL REGISTER.

(Sec. 8, 37 Stat. 318, as amended; 7 U. S. C. 161)

Done at Washington, D. C., this 12th day of October 1949.

[SEAL] K. T. HUTCHINSON,
Acting Secretary of Agriculture.

[F. R. Doc. 49-8335; Filed, Oct. 17, 1949; 8:47 a. m.]

[7 CFR, Part 301]

PUERTO RICAN FRUITS AND VEGETABLES

BAGGAGE DECLARATION REQUIREMENT AND INSPECTION OF BAGGAGE

Notice is hereby given under section 4 of the Administrative Procedure Act (5 U. S. C. 1003) that the Secretary of Agriculture, pursuant to the authority conferred upon him by section 8 of the Plant Quarantine Act of 1912, as amended (7 U. S. C. 161) is considering revoking § 301.58-12 of the regulations supplemental to the quarantine relating to Puerto Rican fruits and vegetables (7 CFR 301.58-1 et seq.), and amending § 301.58-11 of the said regulations to read as follows:

§ 301.58-11 *Inspection of baggage.* Inspectors are authorized to ascertain by inspection whether any of the fruits or vegetables covered by § 301.58 are contained in the baggage or other personal belongings of passengers and members of the crew on ships, vessels, or aircraft plying between Puerto Rico and any other State, Territory, or District of the United States, to determine whether the same are infested with injurious insects, and in the case of infested or unauthorized products to require such safeguarding, treatment, or destruction as in the judgment of the inspector may be necessary. For the purpose of such inspection an inspector is authorized to open any box, bale, crate, bundle, or other package, including trunks, which may contain or be liable to contain any of the fruits or vegetables covered by § 301.58. Such baggage inspection shall, at the discretion of the inspector, be made either at the port of departure in Puerto Rico or at the port of debarkation within any State, Territory, or District of the United States other than Puerto Rico, and no such baggage or personal belongings of passengers or crew shall be removed from such dock, airport, or landing field until the same have been inspected and passed by an inspector.

The effect of the revocation of § 301.58-12 would be to eliminate the present requirement that a baggage declaration be executed and signed by each passenger arriving from Puerto Rico via ship, vessel, or aircraft. It has been determined that execution of this form is no longer necessary to assure compliance with the regulations under the Puerto Rican fruit and vegetable quarantine.

The proposed amendment to § 301.58-11 would provide a means of inspecting baggage of steamship passengers alternative to the present requirement that such baggage be inspected at the port of debarkation within any State, Territory, or District other than Puerto Rico, in that it would allow inspection of such baggage at the port of departure in Puerto Rico.

All persons who desire to submit written data, views, or arguments in connection with this matter should file the same with the Chief of the Bureau of Entomology and Plant Quarantine, Agricultural Research Administration, United States Department of Agriculture, Washington 25, D. C., within 15 days after the date of the publication of this notice in the FEDERAL REGISTER.

(Sec. 8, 37 Stat. 318, as amended; 7 U. S. C. 161)

Done at Washington, D. C., this 12th day of October 1949.

[SEAL] K. T. HUTCHINSON,
Acting Secretary of Agriculture.

[F. R. Doc. 49-8336; Filed, Oct. 17, 1949; 8:47 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[47 CFR, Part 1]

[Docket No. 9320]

PRACTICE AND PROCEDURE; APPLICATION FOR AUTHORITY TO USE APPARATUS FOR PRODUCTION OF PROGRAMS TO BE TRANSMITTED TO FOREIGN RADIO STATIONS

ORDER CONTINUING ORAL ARGUMENT

In the matter of Amendment of Parts 0 and 1 of the Commission's rules and regulations to permit informal application for authority to use apparatus for production of programs to be transmitted to foreign radio stations (14 F. R. 2764); Docket No. 9320.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 7th day of October 1949.

The Commission having under consideration its order of August 10, 1949, scheduling oral argument on the above-entitled matter for October 17, 1949;

It is ordered, That said oral argument is continued to November 4, 1949.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 49-8349; Filed, Oct. 17, 1949; 8:49 a. m.]

NOTICES

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

NEVADA

REVOKING SMALL TRACT CLASSIFICATION ORDER NO. 45

OCTOBER 4, 1949.

Pursuant to the authority delegated to me by the Director, Bureau of Land Management, by Order No. 319 dated July 19, 1948 (43 CFR 50.451 (b) (3) 13 F. R. 4278), Nevada Small Tract Classification Order No. 45, dated August 24, 1949, is hereby revoked, the lands therein described being embraced in a public sale application that is pending on appeal.

L. T. HOFFMAN,
Regional Administrator.

[F. R. Doc. 49-8324; Filed, Oct. 17, 1949; 8:45 a. m.]

FEDERAL POWER COMMISSION

[Docket Nos. G-1067, G-1177, G-1195]

SAN JUAN PIPE LINE CO. ET AL.

ORDER GRANTING APPLICATION TO REOPEN PROCEEDINGS FOR PURPOSE OF TAKING ADDITIONAL EVIDENCE AND FIXING DATE OF HEARING

OCTOBER 11, 1949.

In the matters of San Juan Pipe Line Company, Docket No. G-1067; El Paso

Natural Gas Company, Docket No. G-1177; and Pacific Gas and Electric Company, Docket No. G-1195.

On July 14, 1949, the Commission issued an order reopening the proceedings in the above-entitled consolidated dockets for further hearing to be held upon motion by Applicants, for the purpose of receiving additional evidence showing that El Paso Natural Gas Company (El Paso) owns or has contractually committed to it a gas supply adequate to meet the additional demands to be placed upon its system. Under the terms and conditions of the Commission's order, the record was ordered to remain open for a period of three months from the date of the issuance of said order.

On September 27, 1949, El Paso, San Juan Pipe Line Company (San Juan), and Pacific Gas and Electric Company (Pacific) filed a joint application with the Commission requesting further hearing in the above-entitled consolidated dockets in order that El Paso may submit additional evidence to the Commission in compliance with the order issued on July 14, 1949. Attached to said joint application is the certificate of the attorney for El Paso that all parties of record in the proceedings have been served with a copy thereof.

The Commission orders:

(A) The joint application for further hearing filed by Applicants El Paso, San Juan and Pacific on September 27, 1949, is hereby granted.

(B) A public hearing shall be held on the issues arising from the order of the Commission issued on July 14, 1949, in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C, on January 4, 1950, at 10:00 a. m.

Date of issuance: October 12, 1949.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 49-8325; Filed, Oct. 17, 1949; 8:45 a. m.]

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

RELIEF FROM EXCESS PROFITS TAX BECAUSE OF INADEQUATE EXCESS PROFITS CREDIT

ALLOWANCE DURING FISCAL YEAR ENDED JUNE 30, 1949

Subchapter E of Chapter 2 of the Internal Revenue Code imposes an excess profits tax on corporations for taxable years beginning after December 31, 1939. Under the provisions of this subchapter, excess profits are measured by comparing the earnings for the current taxable year with a statutory excess profits credit.

Section 722 of Subchapter E reflects the recognition by Congress of the desirability and necessity of granting relief in meritorious cases to corporations which bear an excessive tax burden because of an inadequate excess profits credit. This section provides for the recomputation of excess profits tax on the basis of a reconstructed excess profits credit.

As required by section 722 (g) the following list, containing the cases arranged alphabetically by internal revenue districts, shows the name and address of each corporation to which relief has been allowed, business, taxable years involved, excess profits credit before allowance of relief, increase in excess profits credit claimed, increase in excess profits credit allowed, decrease in excess profits tax, and increase in income tax. Allowances by the Tax Court of the United States have been made in seventy-one cases, which are included in the list with appropriate notations. There are included as a supplement to this list thirty-nine cases in which relief was allowed by the Commissioner during the fiscal year ended June 30, 1948. These cases were not included in the list of allowances made during the fiscal year 1948 previously published.

In order to determine the relief granted and the relevant data required to be published, intermediate computations of the excess profits tax and the income tax showing the amounts of taxes which would have been due without the benefits of section 722 were made. Comparison of the pertinent items and figures appearing in the application for relief and the tax computations after the allowance of relief with those appearing in the intermediate tax computations developed the required data.

Explanations of certain of the items, as displayed in their respective column headings of the list, and the data evolved, follow:

Business in which engaged, column 2. The business in which taxpayer is engaged is that reported in the income tax return of the corporation for the taxable year or years involved, therefore, it does not necessarily correspond with the business during the base period. In those instances where the return for the year involved failed to disclose the nature of the business, information from other sources was utilized. Moreover, since the nature of business shown usually represents a general description of the predominant business activity, it does not necessarily represent or reflect the business activity with respect to which an inadequate excess profits credit was established.

Excess profits credit before allowance of relief, column 4. The excess profits credit before allowance of relief is the credit originally claimed by the taxpayer, as corrected, whether based on income or capital.

Increase in the amount of excess profits credit claimed by taxpayer, column 5. The increase in the amount of excess profits credit claimed by taxpayer is the excess of the credit based on the constructive income claimed by the taxpayer over the credit before allowance of relief shown in column 4.

Increase in the amount of excess profits credit allowed, column 6. The increase in the amount of excess profits credit allowed is the excess of the recomputed credit based on constructive income finally allowed over the credit before allowance of relief shown in column 4.

Gross reduction in the excess profits tax, column 7; gross increase in the income tax, column 8. The gross reduction in the excess profits tax and the gross increase in the income tax resulting from the operation of section 722 are the differences between the gross taxes which would have been due without the benefits of section 722 and the gross taxes due after relief had been granted. The gross excess profits tax is the tax due prior to the deferment under section 710 (a) (5), the foreign tax credit under section 729, the credit for debt retirement under section 783, the ten percent credit under section 784, and the adjustment under section 734. The gross income tax is the tax due prior to the foreign tax credit under section 131.

The changes in the income and excess profits taxes shown reflect the effect of the increases attributable to section 722 in the unused excess profits credit carried forward from prior taxable years as well as the effect of the increase in unused excess profits credit carried back from subsequent taxable years to the extent that claims with respect to unused credit carry-overs and carry-backs determined under section 722 were allowed within the same fiscal year.

While the decrease in excess profits tax is directly related to the increase in excess profits credit allowed, a number of factors serve to invalidate a comparison of the relationship of these two items applicable to a corporation for different taxable years or to different corporations for the same taxable year. Among the most important factors affecting this comparison are (1) increase in excess profits tax rates, (2) changes in rate structure from a graduated to a flat rate system, (3) effect of unused excess profits credits of prior and subsequent years attributable to section 722, (4) variation of provisions applicable to fiscal years, (5) limitation of excess profits tax to the amount by which 80 percent of net income exceeds the income tax, applicable to certain taxable years, and (6) relation of excess profits before the application of section 722 to the increase in excess profits credit allowed.

For taxable years beginning after December 31, 1940, a portion of the amount by which the excess profits tax is reduced by reason of the application of section 722 is offset by an increase in income tax. This offset arises from the provisions which permit the deduction of the income subject to excess profits tax (or excess profits tax in certain taxable years) in arriving at income subject to income tax.

Lists containing the cases in which relief has been allowed for prior fiscal years have been published in the various issues of the FEDERAL REGISTER as follows:

Fiscal years ended—	Volume	No.	Date
June 30, 1942	9	194	Sept. 28, 1944
June 30, 1943	9	194	Sept. 28, 1944
June 30, 1944	9	219	Nov. 2, 1944
June 30, 1945	10	224	Nov. 15, 1945
June 30, 1946	11	196	Oct. 8, 1946
June 30, 1947	12	197	Oct. 8, 1947
June 30, 1948	13	206	Oct. 21, 1948

[SEAL] FRED S. MARTIN, *Acting Commissioner of Internal Revenue.*

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Alabama							
The Advertiser Co., 101 South Lawrence St., Montgomery.	Newspaper publishing	12-31-1944	$105,879.83	$31,970.84	$31,970.84	$27,150.90	$12,788.34
		12-31-1945	105,879.83	31,970.84	31,970.84	30,372.30	12,788.33
R. Aland Store Inc., 1801 North 1st Ave., Birmingham.	Women's specialty store	12-31-1942	8,095.52	32,308.77	2,607.74	2,346.97	704.04
		12-31-1943	8,095.52	32,308.77	2,607.74	2,346.97	704.09
		12-31-1944	8,095.52	32,308.77	2,607.74	2,477.35	718.17
		12-31-1945	9,978.37	30,425.92	724.89	783.86	237.35
Anniston Foundry Co., Box 471, Anniston	Manufactures iron pipe and fittings	12-31-1945	34,821.71	2,867.17	2,867.17	2,723.82	1,519.60
Birmingham Contracting Co., Inc., 3201 North28th Pl., Birmingham.	General contracting	12-31-1945	6,432.72	1,512.21	1,512.21	1,552.74	441.30
W. J. Bullock, Inc., P. O. Box 669, Birmingham.	Smelter (metal refining)	11-30-1941	25,100.00	71,085.10	17,992.00	5,880.74	None
		11-30-1942	29,730.77	66,454.33	23,469.23	14,988.15	6,668.77
		11-30-1943	42,989.68	53,195.42	10,210.32	9,189.29	4,345.47
		11-30-1944	42,989.68	53,195.42	10,210.32	7,098.67	3,097.97
		11-30-1945	42,909.68	53,275.42	10,290.32	9,699.81	4,084.13
Cloverleaf Creamery Co., 3330 10th Ave. North, Birmingham.	Manufacturer of butter	12-31-1942	9,321.54	37,379.37	3,359.34	3,023.40	977.03
The Collins Baking Co., 901 Bell St., Montgomery.	Baking	12-31-1944	16,866.44	58,255.76	24,458.56	15,820.88	12,790.78
		12-31-1945	16,866.44	58,265.76	24,458.56	17,112.46	12,790.78
Crescent Stages, Inc., 920 Wilmer Ave., Anniston.	Bus transportation	12-31-1940	22,186.86	293,672.70	8,915.62	2,228.90	None
		12-31-1941	26,573.15	295,583.35	28,747.73	14,373.86	4,455.90
Emerson Hotel Operating Co., 1811 First National Bldg., Birmingham.	Hotel operating	2-28-1941	38,315.63	44,640.48	6,995.06	1,802.91	None
		2-28-1942	47,315.91	52,894.75	7,156.15	3,220.27	998.29
		2-28-1943	51,498.91	48,711.75	2,973.15	2,675.84	1,189.25
The Fly Ash Arrestor Corp., P. O. Box 1883, Birmingham.	Manufacture and installation of fly ash.	12-31-1942	773.39	19,226.61	3,026.61	3,243.88	973.16
Gadsden Broadcasting Co., Inc., 912 Protective Life Bldg., Birmingham.	Radio broadcasting	12-31-1943	3,505.79	4,065.16	769.21	692.29	207.69
		12-31-1944	3,505.79	769.21	769.21	730.75	207.69
		12-31-1945	3,505.79	769.21	769.21	730.75	207.69
Gulf Furniture Stores, Inc., 319 Dauphin St., Mobile.	Installment furniture	4-30-1945	13,690.06	3,514.49	3,514.49	4,240.63	2,365.83
		4-30-1946	13,690.06	3,514.49	3,514.49	2,241.08	1,039.27
Jefferson Distributing Co., 5 South 20th St., Birmingham.	Wholesale beer distributor	12-31-1945	7,525.66	8,019.30	3,567.46	3,389.09	985.07
Parisian, Inc., 1924 2d Ave., North, Birmingham.	Retail general merchandise store	12-31-1940	23,609.55	40,626.00	5,948.81	1,487.21	None
		12-31-1941	26,590.64	40,814.05	11,728.86	4,626.10	1,434.10
		12-31-1942	29,194.08	38,210.61	9,125.42	8,212.87	4,836.47
		12-31-1943	28,504.08	37,416.93	5,202.18	8,833.88	5,202.18
Rimson Furniture Co., Inc., Dothan	Retail furniture	2-16-1942 to 12-31-1942	2,888.70	10,037.08	1,471.05	1,164.34	349.32
Selma Motor Co., Alabama Ave. and Church St., Selma.	Automobile sales and service	12-31-1941	1,621.15	14,117.31	3,318.85	1,161.59	267.17
Shoals Transit, Inc., 513 Raleigh Ave., Sheffield.	Municipal bus line and taxicab service.	11-30-1942	6,088.85	15,036.38	8,161.15	5,773.20	2,040.01
Steel City Oldsmobile Co., Inc., 2415 7th St., South Birmingham.	Automobile sales and service	12-31-1944	6,969.78	5,580.42	2,440.56	730.73	230.75
Arizona							
Arizona Broadcasting Co., c/o KTAR Broadcasting Co., Phoenix.	Radio broadcasting	12-31-1945	3,451.88	3,967.62	3,967.62	3,769.24	1,071.26
Fannin's Gas & Equipment Co., 1891 West Roosevelt St. (P. O. Box 1979), Phoenix.	Retail and wholesale liquid petroleum, gas, and appliances.	5-31-1941	7,334.26	64,785.31	10,520.32	2,981.95	None
		5-31-1942	9,816.31	62,303.26	24,746.85	16,608.17	5,148.53
		5-31-1943	10,207.14	61,912.43	24,442.48	4,617.11	1,391.89
		5-31-1944	10,200.89	61,918.68	25,442.48	21,075.27	10,256.50
		5-31-1945	13,615.49	58,504.08	21,946.13	16,857.38	9,072.36
Producers Gin Co., Safford	Cotton ginning, cottonseed oil manufacturing, and meat packing.	6-30-1945	41,043.08	11,344.12	11,344.12	1,774.73	747.26
		6-30-1946	41,043.08	11,344.12	11,344.12	5,432.75	2,287.45
Rainbo Baking Co. of Phoenix, 736 West Van Buren St., Phoenix.	Baking	12-31-1944	14,428.27	37,167.81	4,571.73	5,407.44	2,610.69
		12-31-1945	15,374.49	36,581.59	3,625.51	4,156.74	2,228.90
Salt River Valley Broadcasting Co., 836-838 North Central Ave., Phoenix.	Radio broadcasting	12-31-1941	10,483.50	18,456.35	7,624.83	1,708.64	526.17
		12-31-1942	11,470.90	17,468.95	6,237.43	5,940.11	1,834.12
		12-31-1943	11,449.14	17,490.71	6,258.19	5,992.08	1,851.78
		12-31-1944	11,999.27	16,940.58	5,709.06	5,679.01	2,383.59
		12-31-1945	12,981.39	15,858.46	4,726.94	4,827.25	2,123.58
State Consolidated Publishing Co., 208 North Stone Ave., Tucson.	Publisher of daily newspaper	12-31-1941	21,671.87	28,072.48	8,763.13	3,067.09	999.07
		12-31-1942	27,005.37	27,738.88	10,994.63	6,251.45	3,681.41
		12-31-1943	27,005.37	27,738.88	17,359.63	15,623.66	9,200.61
		12-31-1944	24,005.37	53,375.46	17,359.63	16,491.65	8,633.16
		12-31-1945	27,005.37	37,738.88	17,359.63	16,491.65	8,633.16
State Tractor & Equipment Co., 815 East Jefferson St., Phoenix.	Tractor and implement agents	12-31-1944	18,633.38	24,137.60	24,137.60	22,930.72	12,211.88
		12-31-1945	22,077.82	20,714.12	20,714.12	19,786.41	10,615.54
Arkansas							
Bodcaw Lumber Co. of Louisiana, Inc., Box 61, Texarkana.	Lumber and petroleum	1-1-1941 to 12-18-1941	33,957.38	84,792.62	30,216.84	17,670.76	5,507.15
Colonial Baking Co. of Little Rock, 210 North Cross St., Little Rock.	Baking	12-31-1945	58,239.07	43,703.16	14,720.93	13,984.89	5,888.37
Majestic Hotel Co., Inc., Hot Springs	Hotel	12-31-1944	64,424.67	886.24	886.24	841.92	354.49
Reynolds-Gammill Lumber Co., Eldorado	Lumber manufacturing	1-31-1943	18,478.14	36,827.48	5,659.85	9,942.05	7,495.43
		1-31-1944	18,855.35	36,450.27	5,282.64	8,878.48	4,936.19
M. J. Siesel & Co., c/o Southern Leather Co., 274 Monroe Ave., Memphis, Tenn.	Wholesale leather and shoe findings	6-30-1942	6,172.74	13,944.46	5,486.61	1,920.31	477.08
		6-30-1943	7,360.24	12,756.96	4,299.11	3,869.20	1,160.77
		6-30-1944	8,589.06	11,528.14	3,070.29	2,914.75	867.42
		6-30-1945	9,818.61	10,298.59	1,840.74	1,748.70	530.20
		6-30-1946	11,308.44	8,808.76	350.91	168.05	51.31
Charles S. Stifft Co., Inc., 310 Main St., Little Rock.	Retail jewelry, etc	3-31-1942	5,356.71	36,263.68	2,471.94	1,812.77	453.19
		3-31-1943	8,855.50	33,657.67	3,253.69	3,259.97	977.99
1st District of California							
Bayshore Amusement Co., Inc., 995 Market St., San Francisco.	Motion picture exhibitor	12-31-1942	17,607.01	15,215.30	4,477.50	4,974.32	2,103.12
		12-31-1943	16,829.62	5,254.89	5,254.89	5,126.72	2,152.22
		12-31-1944	17,011.59	5,072.92	5,072.92	4,938.83	2,755.35
		12-31-1945	18,131.58	3,952.93	3,952.93	3,757.41	2,096.23
C. G. T. Farming Co., Corcoran	Farming	11-30-1943	19,242.53	3,660.79	3,660.79	3,294.71	1,758.43

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1st District of California—Continued							
Duart Manufacturing Co., Ltd., 984 Folsom St., San Francisco.	Manufacturing beauty parlor equipment and supplies.	12-31-1945	$36,764.29	$61,256.80	$5,575.09	$5,296.33	$2,547.81
Eggo Food Products, Inc., 153 West Julian St., San Jose.	Manufacturing and distribution of food products.	12-31-1944	8,226.74	5,065.78	5,065.78	4,812.49	1,433.61
		12-31-1945	8,226.74	5,065.78	5,065.78	3,015.99	1,433.61
Exercycles Sales Co., 958 28th St., Oakland	Distribution and retail sales of exercising machines.	9-30-1946	3,238.72	1,968.49	1,968.49	520.30	147.98
Fruitvale Canning Co., 905 66th St., Oakland.	Fruit and vegetable canning	2-28-1942	41,243.60	152,098.53	22,877.09	11,438.54	3,545.95
James A. Gray, Inc., Ferry Bldg., San Francisco.	Bridge terminal concessions	12-31-1945	5,087.29	10,750.87	10,750.87	4,441.97	3,220.66
French Gulch Dredging Co., 2404 Russ Bldg., San Francisco.	Gold dredging	12-31-1941	7,671.77	17,314.99	4,615.11	1,872.66	823.79
Hershel California Fruit Products Co., Box 207, San Jose.	Canning	12-31-1942	118,796.00	142,454.00	15,893.89	14,304.50	6,357.55
		12-31-1943	118,796.00	142,454.00	15,893.89	14,304.50	6,357.55
		12-31-1945	118,796.00	15,893.89	15,893.89	15,099.20	6,357.56
Hobbs-Parsons Co., P. O. Box 526, Fresno	Wholesale fruits and produce	12-31-1944	20,589.75	734.79	734.79	2,479.30	1,383.19
		12-31-1945	22,145.37	None	None	1,001.46	558.71
Holt Bros., 720 Aurora St., Stockton	Tractor and implement sales and service.	12-31-1945	19,056.57	10,658.62	10,658.62	10,273.53	5,731.55
Irving-Fredrick, Inc., 764 Market St., San Francisco.	Retail ladies ready to wear	12-31-1945	5,416.88	3,749.00	3,749.00	3,561.55	1,012.23
Knob Hill Mines, Inc., 206 Sansome St., San Francisco.	Mining	12-31-1941	52,401.46	209,445.62	66,066.86	36,069.50	11,181.55
		12-31-1942	52,401.46	209,445.62	66,066.86	29,116.19	12,940.53
		12-31-1943	52,401.46	209,445.62	66,066.86	86,565.57	38,473.59
		12-31-1944	52,194.68	209,652.40	66,273.63	50,054.73	21,075.68
Listo Pencil Corp., 1716 Park St., Alameda	Manufacturing mechanical pencils	12-31-1945	7,326.43	1,698.57	1,698.57	1,613.64	458.62
Louis Stores, Inc., 1901 Telegraph Ave., Oakland.	Retail grocery chain	12-31-1943[1]	12,635.00	None	None	1,952.73	585.82
Mitchell Stevedoring Co., 289 Steuart St., San Francisco.	Stevedoring	12-31-1944	2,629.29	10,005.71	10,005.71	9,505.43	2,754.24
		3-31-1944	74,798.21	4,979.91	4,979.91	4,543.83	1,991.88
		3-31-1945	74,798.21	4,979.91	4,979.91	4,730.92	1,991.97
		3-31-1946	74,798.21	4,979.91	4,979.91	3,564.39	1,500.81
Modern Vehicle Co., 2044 Bryant St., San Francisco.	Builders of auto truck bodies, hoists, etc.	10-31-1945	2,251.74	615.47	615.47	939.53	267.03
		10-31-1946	2,516.33	350.88	350.88	122.95	34.95
Manhattan Gold Dredging Co., 220 Montgomery St., San Francisco.	Gold mining	8-31-1942	32,933.99	25,307.76	25,307.76	2,050.94	730.86
		8-31-1943	37,840.89	20,400.86	20,400.86	17,564.70	7,806.54
Pacific Metals Co., Ltd., 3100 19th St., San Francisco.	Dealers in metals	12-31-1945	32,737.68	7,162.32	7,162.32	6,804.21	3,796.03
Patek & Co., 1900 16th St., San Francisco	Laundry supplies	12-31-1945	53,594.52	5,458.85	5,458.85	5,185.91	2,183.55
Patek-Ecklon Co., 934 Larkin St., San Francisco.	Meat fabrication and jobbing sales	12-31-1944	10,510.14	841.29	841.29	799.22	243.97
		12-31-1945	10,510.14	841.29	841.29	799.22	243.97
Placentia Fruit Co., c/o Bank of America, Sonoma County Branch, Petaluma.	Fruit grower	12-31-1943	8,517.85	28,151.40	10,428.00	11,011.69	3,599.31
Redwood Broadcasting Co. Inc., "E" at 6th St. Eureka.	Commercial radio broadcasting	12-31-1944	2,706.94	5,198.29	1,480.13	1,406.12	399.94
San Carlos Cleaning & Dyeing Works, Inc., 951 Laurel St., San Carlos.	Cleaning and dyeing	12-31-1945	6,321.64	2,024.67	2,024.67	1,923.44	546.66
Sears Bros. & Co., P. O. Box 699, Watsonville.	Vegetable growers and shippers	12-31-1945	61,632.45	14,914.81	14,734.78	13,998.04	5,893.92
Security Lithograph Co., 530 Washington St., San Francisco.	Commercial printing and lithography.	1-31-1942	21,394.35	15,684.31	5,858.59	2,123.50	934.35
		1-31-1944	26,816.28	436.66	436.66	2,417.80	1,417.13
		1-31-1945	27,594.85	None	None	1,519.57	847.76
		1-31-1946	28,081.29	None	None	788.61	440.05
Vertin-Edmonds Co., P. O. Box 718, Salinas	Growers and packers of farm produce	12-31-1942	17,375.53	44,312.72	41,745.82	17,829.10	11,556.04
		12-31-1944	17,375.73	44,312.52	41,745.62	2,926.48	1,632.66
		12-31-1945	17,375.73	44,312.52	41,745.62	79,316.68	34,060.17
Western Electro Mechanical Co., Inc., 300 Broadway, Oakland.	Electrical machinery	12-31-1944	4,313.13	2,198.55	2,198.55	2,088.62	593.62
		12-31-1945	5,333.37	1,178.31	1,178.31	1,119.40	318.15
Weyl-Zuckerman & Co., 146 West Weber Ave., Stockton.	Growing and shipping farm products	12-31-1942	99,628.37	205,129.17	25,747.32	100,677.33	44,845.48
Andrew Williams Stores, Inc., 3660 Broadway, Oakland.	Retail chain stores, groceries, drugs, meats, etc.	12-31-1941	35,520.20	23,396.90	11,029.80	4,232.58	1,312.10
		12-31-1942	38,663.06	20,254.04	7,886.94	8,674.77	4,906.97
		12-31-1943	39,153.49	19,763.61	7,396.51	9,079.21	4,067.23
		12-31-1944	41,086.27	17,830.83	5,463.73	6,089.63	2,564.05
6th District of California							
Bradley's 5 and 10 of Los Angeles, 6651 Hollywood Blvd., Los Angeles.	Restaurants	1-31-1945	21,647.31	5,097.69	5,097.69	4,842.80	2,701.77
Cannonball Express & Messenger Co., 821 South San Pedro St., Los Angeles.	Delivery and messenger service	12-31-1943	740.75	11,442.67	6,390.12	3,389.09	1,016.72
		12-31-1944	1,114.13	11,069.29	6,016.74	5,343.80	1,518.77
		12-31-1945	1,864.83	10,318.59	5,266.04	4,837.51	1,374.88
Coast Fishing Co., 272 South Fries Ave., Wilmington.	Fish canning	4-30-1941	61,549.40	121,122.92	21,794.55	6,538.37	None
		4-30-1942	80,263.41	144,986.40	29,057.67	12,634.37	3,916.65
		4-30-1943	89,211.33	136,038.48	20,109.75	18,098.77	8,043.90
		4-30-1944	89,211.33	136,038.48	20,109.75	18,431.19	8,043.90
		4-30-1945	89,211.33	136,038.48	20,109.75	19,104.26	8,043.90
		4-30-1946	89,211.33	136,038.48	20,109.75	12,823.41	5,399.33
J. E. Coberly, Inc., 1400 West 8th St., Los Angeles.	Ford-Lincoln dealer	3-31-1941[2]	14,712.39	36,560.24	563.96	1,113.36	None
		3-31-1942[2]	15,357.33	35,915.30	917.87	2,418.78	604.70
Crawford Stores, Inc. (formerly W. H. Crawford Stores, Inc.), 1543 South Ramona St., San Gabriel.	Retail food markets	6-30-1943	9,159.01	12,803.30	4,643.34	4,179.00	1,253.70
		6-30-1944	9,159.01	12,803.30	4,643.34	4,233.17	1,273.76
Drilling & Exploration Co., Inc., Station H, Box 2, Los Angeles.	Oil	12-31-1942	130,682.65	132,145.10	132,145.10	147,203.79	65,423.91
		12-31-1944	130,682.65	3,621.69	3,621.69	121,938.95	51,342.73
		12-31-1945	130,682.65	30,686.32	3,621.69	3,440.61	1,448.68
Hollywood Maxwell Co., Hollywood	Manufacture women's undergarments.	12-31-1945	22,412.19	34,479.38	5,508.80	3,181.15	2,919.55
Mullen Chevrolet Co. (formerly Westlake Chevrolet Co.), 205 South Vermont, Los Angeles.	Auto sales and service	12-31-1945	5,043.55	4,724.75	5,572.80	1,478.09	420.09
Metropolitan Theatres Corp., 1609 West Washington Blvd., Los Angeles.	Theatre operations	12-31-1945	141,579.15	35,402.95	35,402.95	18,867.18	14,161.18
Nesbitt Fruit Products, Inc., 2946 East 11th St., Los Angeles.	Manufacture of citrus fruit juices and soda fountain syrups.	12-31-1944	84,340.60	36,277.53	36,277.53	34,463.65	14,511.01
		12-31-1945	84,340.60	36,277.53	36,277.53	34,463.66	14,511.01
News-Press Publishing Co., Dela Guerra Plaza, Santa Barbara.	Newspaper publishing, radio broadcasting, commercial printing, photo engraving, real estate holding.	9-30-1945	29,471.74	61,965.39	15,996.42	10,338.88	7,767.25
Petrolane, Ltd., 2901 Orange Ave., Long Beach.	Liquid gas (butane) distributors	12-31-1941	57,663.13	104,667.17	6,405.82	2,242.04	695.03
		12-31-1942	57,663.13	104,667.17	6,405.82	10,702.77	4,756.79

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6th District of California—Continued							
Philips Steamship Co., (formerly Dorothy Philips Steamship Co.), 714 West Olympic Blvd., Los Angeles.	Shipping	10-31-1945	$5,301.39	$1,871.94	$1,871.94	$759.82	$215.94
Plastic Die & Tool Corp., 971 Goodrich Blvd., Los Angeles.	Manufacturing plastic injection molded parts.	8-31-1943[1]	3,756.08	None	None	627.42	188.23
		8-31-1944	2,009.88	6,952.28	1,746.20	2,338.70	554.88
Puett Electrical Starting Gate Corp., 9441 Wilshire Blvd., Beverly Hills.	Owners and operators of electrical starting gates (horse race tracks).	12-31-1941	1,843.83	25,073.51	12,308.69	3,447.79	781.90
		12-31-1942	2,000.00	24,917.34	18,640.82	16,776.74	5,299.63
		12-31-1943	2,000.00	24,917.34	18,640.82	15,878.23	4,856.32
		12-31-1944	2,000.00	24,917.34	18,640.82	17,708.78	6,612.26
		12-31-1945	2,000.00	24,917.34	18,640.82	17,708.79	6,590.63
Reliance Steel Co. (formerly Reliance Steel Products Co.), 2068 East 37th St., Los Angeles.	Steel warehouses	12-31-1942	2,510.54	34,539.46	11,743.62	10,854.34	3,281.36
		12-31-1943	5,345.54	31,704.46	8,908.62	6,396.42	2,482.55
		12-31-1945	9,604.60	9,395.40	4,649.56	5,080.29	1,528.96
E. W. Reynolds Co., 300 Metropolitan Bldg., Los Angeles.	Wholesale jewelers	5-31-1942	133,759.77	65,699.77	4,359.61	2,397.79	743.32
Sabichi Co., 752 South Main St., Los Angeles	Owner and operator of improved property.	12-31-1944	None	17,929.09	9,274.34	7,993.33	2,509.71
		12-31-1945	None	17,929.09	9,152.55	8,694.93	2,477.31
See's Candy Shops, Inc., 5725 West Jefferson Blvd., Los Angeles.	Manufacture and sale of candy	12-31-1943	78,412.92	21,167.34	4,525.20	7,221.93	3,209.75
		12-31-1944	78,412.92	3,517.46	3,499.17	3,324.71	1,399.66
Simon's Second and Hill Corp., 649 South Olive St., Los Angeles.	Restaurant	7-31-1945	8,109.45	13,832.40	5,844.15	5,551.94	1,656.98
		7-31-1946	8,109.45	5,844.15	5,844.15	2,327.26	694.57
Simon's Three Twenty-two West Fifth Street, Inc., 649 South Olive St., Los Angeles.	Restaurant, cocktail bar, and small hotel.	7-31-1945	16,152.40	7,210.81	7,210.81	6,850.27	3,960.02
		7-31-1946	16,152.40	7,210.81	7,210.81	2,871.48	1,601.99
Southland Paper Converting Co., 4489 Bandini Blvd., Los Angeles.	Paper converters	9-30-1942	1,659.22	14,907.08	5,145.23	2,796.90	734.19
		9-30-1943	3,277.55	9,067.91	3,526.90	3,879.70	1,163.92
		9-30-1944	3,890.06	8,450.40	2,914.39	3,388.19	974.50
		9-30-1945	5,756.74	6,583.72	1,047.71	1,337.66	380.18
Southwest Paving Co., 11402 Tuxford Ave., Roscoe.	Paving and road construction	12-31-1940[2]	14,814.24	37,971.57	7,738.69	2,234.24	None
		12-31-1941[2]	17,278.04	35,507.77	8,635.78	4,323.98	1,340.44
		12-31-1942[2]	19,179.68	33,606.13	6,734.14	6,513.31	3,546.23
Trend-O'-Fashion, Inc., 860 South Los Angeles St., Los Angeles.	Women's apparel and accessories	1-31-1943	1,948.33	6,599.06	1,180.30	1,147.66	344.29
		1-31-1944	2,916.00	5,631.39	693.61	785.48	234.53
		1-31-1945	3,655.99	5,691.40	234.86	556.84	158.27
Val Vita Food Products, Inc., 1747 Commonwealth Ave., Fullerton.	Manufacturing, canning and distributing.	12-31-1940	165,632.84	520,566.79	88,008.33	34,874.27	None
		1-1-1941 to 11-30-1941	209,732.89	621,610.28	116,620.37	64,029.37	19,849.11
		11-30-1942	209,732.89	621,610.28	116,620.37	75,701.10	32,152.71
W & F Co., Inc., 649 South Olive St., Los Angeles.	Restaurant	1-31-1946	7,450.50	7,145.45	3,586.25	3,117.59	905.02
Zenor & Murfin, Inc., c/o W. H. Brown, 317 West Main St., Alhambra.	Retail grocery and market	12-31-1945	5,105.36	6,570.77	1,526.15	2,545.47	723.44
Colorado							
KLZ Broadcasting Co., Shirley-Savoy Hotel, Denver.	Radio broadcasting	7-31-1941	74,850.46	35,711.20	953.27	238.32	None
		7-31-1942	90,868.63	19,693.03	11,605.90	5,135.21	1,711.17
		7-31-1943	90,868.63	11,605.90	11,605.90	10,445.31	4,642.34
		7-31-1944	90,868.63	11,605.90	11,605.90	10,783.04	4,642.37
		7-31-1945	90,868.63	11,605.90	11,605.90	11,025.60	4,642.35
		7-31-1946	90,868.63	11,605.90	11,605.90	4,621.88	1,946.05
Marvel Oil Co., c/o The Texas Co., P. O. Box 2100, Denver.	Production and sale of crude petroleum.	12-31-1945	8,800.04	11,283.04	11,283.04	6,262.39	1,981.77
Eugene P. O'Fallon, Inc., Albany Hotel, Denver.	Radio broadcasting	12-31-1944	3,911.10	4,117.48	4,117.48	3,911.61	1,111.71
		12-31-1945	3,911.10	4,117.48	4,117.48	3,911.60	1,111.72
Rainbo Bread Co., Broadway and Speer Blvd., Denver.	Baking	12-31-1944	63,090.22	35,042.40	6,829.78	4,690.75	1,975.05
		12-31-1945	62,417.18	35,715.44	7,502.82	2,245.63	965.31
Service Supply Co., 1115 7th St., Denver	Manufacturer of automotive chemicals	12-31-1944	3,511.26	1,148.03	1,148.03	1,090.63	309.97
		12-31-1945	3,511.26	1,148.03	1,148.03	1,090.62	309.97
The Whitman Hotel Co., c/o Joyce Hotel, 10 South Weber St., Colorado Springs.	Hotels and restaurants	12-31-1945	12,538.43	6,957.76	6,957.76	6,609.87	3,096.84
Connecticut							
Atlantic White Tower System, Inc., 580 Main St., Stamford.	Restaurants	12-31-1943	116,854.77	8,297.67	8,297.67	7,467.90	3,319.08
		12-31-1944	116,854.77	8,297.67	8,297.67	7,882.79	3,319.07
		12-31-1945	116,854.77	8,297.67	8,297.67	7,882.78	3,319.08
Bridgeport Moulded Products, Inc., P. O. Box 3276, Barnum Station, Bridgeport.	Plastic moulding	12-31-1941	13,887.44	30,531.99	11,040.10	5,520.05	1,711.22
		12-31-1942	23,802.32	20,617.11	4,230.97	7,056.84	4,155.69
The Crocker Hotel Corp., 178 State St., New London.	Hotel	12-31-1943	3,410.32	3,090.58	3,090.58	2,818.50	845.55
Diamond Ginger Ale, Inc., 587 Bank St., Waterbury.	Soft drink manufacturer and wholesale liquor dealer.	12-31-1943	46,753.75	2,686.72	2,686.72	4,836.09	2,149.38
		12-31-1944	46,753.75	2,686.72	2,686.72	2,552.38	1,032.69
The Hartford Times, Inc., 10 Prospect St., Hartford.	Newspaper publishing and radio broadcasting.	12-31-1945	358,734.18	24,112.59	24,112.59	22,90[illegible]	9,645.04
Kane Co. of New Haven, Inc., 198-200 Crown St., New Haven.	Retail furniture—installment	6-30-1941	10,752.82	48,205.65	8,771.77	2,631.53	None
The Marlin Firearms Co., 79 Willow St., New Haven.	Sporting goods and blades	12-31-1943	42,429.09	26,022.02	26,022.02	32,514.17	14,150.74
		12-31-1944	43,814.05	24,637.06	24,637.06	23,350.81	9,831.92
Prat-Daniel Corp., 84 South Water St., East Portchester.	Manufacturers of power plant equipment.	12-31-1940	13,682.04	39,720.50	7,958.10	2,387.43	None
		12-31-1941	18,357.02	50,019.41	6,545.33	2,911.26	962.49
		12-31-1942	18,357.02	50,019.41	6,545.33	5,890.80	3,073.72
		12-31-1943	18,357.22	50,019.21	6,545.13	5,890.68	3,757.42
The Quintard Land Co., c/o Meyer, Kidder & Matz, 49 Wall St., New York, N. Y.	Operating real estate	12-31-1943	9,736.96	4,219.82	4,285.12	6,877.40	2,063.22
		12-31-1945	9,426.62	4,530.16	4,595.46	6,414.21	1,885.41
Raphael's Department Store, Inc., 300 Main St., New Britain.	Retail department store	12-31-1943	15,200.25	10,679.70	10,679.70	9,611.73	4,531.24
		12-31-1944	15,200.25	10,679.70	10,679.70	10,145.72	5,625.17
The Wiremold Co., Railroad St., West Hartford.	Manufacturing electrical conduits, etc.	12-31-1941	98,464.47	14,770.97	5,160.85	2,580.42	799.93
The Wetstone Tobacco Corp., Elm St., Manchester.	Leaf tobacco growers and dealers	3-31-1945	13,752.92	None	None	2,766.37	823.73
		3-31-1946	10,570.59	1,304.41	1,304.41	1,843.33	552.15

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Delaware							
Robert Hetherington & Son, Inc., 200 West 9th St., Wilmington.	Manufacture and sale of electrical switches and electric control apparatus.	4-30-1944	$3,560.05	$5,753.00	None	$3,118.70	$937.40
		4-30-1945	5,120.54	4,192.51	$4,192.51	6,005.30	2,021.89
Florida							
Blocks Terminal, Inc., 209 Franklin St., Tampa.	Stevedoring and water terminal	12-31-1941	5,943.56	41,566.95	41,566.95	326.18	75.02
		12-31-1942	7,193.65	40,142.68	40,316.86	37,059.88	18,091.20
		12-31-1943	10,739.14	36,597.19	36,771.37	98,510.36	47,135.44
Consolidated Box Co., Inc., 3302 North Armenia Ave., Tampa.	Paper box manufacturers	12-31-1944	2,278.61	34,182.19	1,357.03	1,481.08	420.93
Farquhar Machinery Co., 720 West Bay St., Jacksonville.	Wholesaler of mill supplies, machinery and steel products.	3-31-1946	7,992.82	12,701.62	159.23	865.93	398.53
Florida Inland Theatres, Inc., (formerly Publix-Saenger-Sparks Theatres, Inc.), Jacksonville.	Theater	12-31-1940	104,047.24	44,409.12	2,664.15	5,133.40	None
		12-31-1941	128,721.59	56,234.01	16,632.92	137.56	42.64
		12-31-1942	128,721.59	42,422.82	16,632.92	25,085.52	11,149.11
		12-31-1943	128,721.59	19,561.16	16,632.92	14,969.63	6,653.17
		12-31-1944	128,721.59	19,561.16	16,632.92	15,801.28	6,653.17
		12-31-1945	128,721.59	19,561.16	16,632.92	15,801.27	6,653.17
Gulf Drive-In Theatre, Inc., 7th Floor, Florida Theater Bldg., Jacksonville.	Motion-picture theater	12-31-1941	873.47	15,813.47	5,263.73	2,480.35	570.48
		21-31-1942	1,385.31	15,301.63	6,880.67	1,078.88	323.66
		12-31-1943	1,456.51	6,809.47	6,809.47	885.76	265.73
		12-31-1944	1,878.11	6,387.87	6,387.87	6,068.48	1,724.72
		12-31-1945	2,638.24	5,627.74	5,627.74	2,183.76	620.65
Gulf Theatres, Inc., 7th Floor, Florida Theater Bldg., Jacksonville.	Theater	12-31-1942	61,259.81	66,703.77	4,127.61	3,714.85	1,651.04
Hollywood Amusements, Inc., 7th Floor, Florida Theatre Bldg., Jacksonville.	Motion picture	12-31-1940	22,286.29	15,831.72	3,434.99	858.75	None
		12-31-1943	27,545.14	2,903.76	2,903.76	6,468.67	3,809.32
		12-31-1944	27,545.14	2,903.76	2,903.76	2,758.57	1,539.00
		12-31-1945	27,545.14	2,903.76	2,903.76	2,758.57	1,539.00
Miami Cafeteria, Inc., 52 Southeast 1st St., Miami.	Cafeteria	8-31-1944	6,043.16	6,113.90	6,113.90	4,392.48	1,278.44
Purcell's, Inc., Laura and Monroe Sts., Jacksonville.	Ladies ready-to-wear	1-31-1944	5,040.31	6,285.81	6,285.81	5,683.91	1,701.63
		1-31-1945	5,040.31	6,285.81	6,285.81	5,971.52	1,723.69
Ridge Theatres, Inc., 7th Floor, Florida Theater Bldg., Jacksonville (formerly Lakeland).	Theater	12-31-1943	1,072.89	6,504.19	6,504.19	5,853.77	1,756.21
		12-31-1944	1,425.54	6,151.54	6,151.54	5,843.96	1,660.92
		12-31-1945	1,953.89	5,623.19	5,623.19	5,342.03	1,518.26
Shaw Bros. Oil Co., 56 Southwest 1st St., Miami.	Wholesale petroleum products	12-31-1943	42,226.12	13,303.61	13,303.61	11,985.98	5,687.71
		12-31-1945	42,226.12	13,303.61	13,303.61	16,818.06	7,081.29
Tri-City Oldsmobile Co., 1125 Northeast 2d Ave., Miami.	Automobile sales and service	12-31-1941 [2]	4,477.82	18,296.10	4,514.44	2,103.15	525.78
Weis-Fricker Mahogany Co., P. O. Box 391, Pensacola.	Manufacturers of lumber	12-31-1943	75,870.95	58,457.93	11,529.05	6,906.66	4,611.62
		12-31-1945	75,870.95	11,529.05	11,529.05	10,952.60	4,611.62
Georgia							
Bailey's Lenox Theatre, Inc., 85 Decatur St., Atlanta.	Motion picture theater	12-31-1943	2,220.00	10,078.24	5,242.36	5,315.57	1,594.67
		12-31-1944	3,255.16	9,543.08	4,207.20	4,429.49	1,258.91
		12-31-1945	2,728.34	10,069.90	4,734.02	4,497.12	1,278.19
Cabin Crafts, Inc., Dalton	Bedspread and rug manufacturers	6-30-1941	60,103.39	17,299.64	9,097.44	2,729.23	None
		6-30-1942	72,779.01	60,526.08	18,881.25	8,496.57	2,633.93
		6-30-1943	72,686.78	60,618.32	18,881.25	16,993.13	7,552.50
		6-30-1944	72,686.78	60,618.31	18,881.25	17,462.58	7,552.49
		6-30-1945	72,686.78	60,618.31	18,881.25	17,937.19	7,552.50
		6-30-1946	72,686.78	60,618.31	18,881.25	9,041.61	3,807.04
The Cayce Paper Stock Co., 476 Marietta St., NW., Atlanta.	Waste paper dealer	12-31-1941	4,854.15	4,280.29	2,385.39	834.89	192.00
		12-31-1943	6,067.71	3,016.73	1,171.83	1,054.65	316.43
		12-31-1944	6,071.97	3,012.46	1,167.57	1,109.19	315.23
		12-31-1945	9,094.43	6,071.97	1,167.57	1,109.19	315.24
Choice Flavors, Inc., 187 Edgewood Ave., Atlanta.	Manufacturing syrups, extracts for bottlers.	12-31-1943 [1]	3,981.45	None	None	2,256.56	676.97
City Supply Co., Carrollton	Wholesale groceries	12-31-1945	8,379.66	4,772.47	4,772.47	4,533.85	1,387.99
Colonial Baking Co. of Columbus, 1044 13th St., Columbus.	Baking	12-31-1944	10,905.65	33,656.54	15,846.73	15,279.40	7,484.81
		12-31-1945	11,247.99	33,314.30	15,504.39	14,796.68	7,337.46
Dixie Asphalt Products Corp., P. O. Box 1183, Savannah.	Manufacturing asphalt roofing	12-31-1944	37,330.40	23,061.87	23,061.87	21,908.77	9,571.79
		12-31-1945	37,330.40	23,061.87	23,061.87	21,908.77	9,571.79
Dunbar Theatre Corp., 85 Decatur St., Atlanta, Ga.	Motion picture theater	12-31-1942	8,081.06	6,352.39	537.41	483.66	145.10
		12-31-1943	8,081.06	6,352.39	537.41	483.67	145.10
		12-31-1944	8,081.06	6,352.39	537.41	510.54	145.10
		12-31-1945	8,081.06	6,352.39	537.41	510.54	145.10
Economy Auto Stores, Inc., 639 Whitehall St. SW. Atlanta.	Retail-wholesale auto parts accessories	6-30-1944	24,677.58	10,789.58	10,789.58	1,831.48	1,078.54
		6-30-1945	25,432.70	10,776.09	10,776.09	10,237.29	5,711.33
Eton Amusement Corp., 154-156 Walton St. NW., Atlanta.	Motion-picture theater	12-31-1945	5,560.15	3,368.92	3,368.92	3,200.47	907.01
Habersham Mills, Habersham	Manufacturers of cotton yarns	12-31-1941	60,972.60	100,096.53	17,985.00	8,992.50	2,787.69
		12-31-1942	66,985.48	59,489.90	11,972.12	10,774.91	4,788.84
Hardaway Motor Co., 1541 1st Ave., Columbus.	Motor vehicle dealer	12-31-1940	2,780.20	39,270.54	5,814.52	1,669.11	None
		12-31-1941	11,382.55	60,898.26	139.04	348.55	108.05
Hubbard Plants Co., Bremen	Manufacturer of men's and boys' pants.	11-30-1941	35,024.27	56,334.61	8,529.15	2,558.74	None
		11-30-1942	42,718.82	48,640.06	14,246.83	9,415.49	3,771.39
		11-30-1943	42,468.77	48,891.11	14,596.88	11,738.24	6,167.80
		11-30-1944	42,468.77	29,324.42	14,596.88	8,466.15	5,866.63
		11-30-1945	42,468.77	29,324.42	14,596.88	13,867.04	5,838.76
Middle Georgia Broadcasting Co., First National Bank Bldg., Macon.	Radio broadcasting	6-30-1943	2,322.74	11,927.26	2,427.26	2,202.30	660.69
Middle Georgia Bottling Co., Inc., 420 Courtland St., Atlanta.	Manufacturer of carbonated beverages	1-1-1943 to 5-31-1943	1,910.55	8,782.35	4,378.07	1,630.09	452.80
Mion & Murray Co., 84 Forsyth St., Atlanta.	Motion-picture theater	11-30-1944	6,264.14	10,087.31	9,175.15	8,677.53	2,625.88
		11-30-1945	7,141.27	9,210.18	8,298.02	7,883.12	2,401.96
Modern Theatres, Inc., 85 Decatur St., Atlanta.	do	12-31-1943	240.73	12,537.51	2,693.40	2,424.07	727.22
		12-31-1944	968.31	11,809.93	1,965.82	1,867.53	530.77
		12-31-1945	1,013.74	11,764.50	1,920.39	1,518.72	431.64
Monroe Theatres, Inc., 154-156 Walton St. NW., Atlanta.	do	12-31-1941	5,117.36	5,919.62	6,540.48	2,289.17	526.51
		12-31-1942	5,868.58	10,138.50	5,789.26	5,210.34	1,563.09
		12-31-1943	5,868.58	15,485.85	5,789.26	4,757.52	1,563.09
		12-31-1944	6,071.38	15,283.05	5,586.46	5,309.28	1,508.95
		12-31-1945	6,201.78	15,152.65	5,456.06	5,183.26	1,473.13

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Georgia—Continued							
Pepsi-Cola Bottling Co. of Macon (formerly Nu-Icy Bottling Co.), 510 Broadway, Macon.	Pepsi-cola bottlers	12-31-1941	$6,756.02	$32,274.14	$6,704.51	$2,681.81	$1,179.99
		12-31-1942	6,756.02	32,274.14	6,704.51	6,034.06	1,810.22
		12-31-1943	7,135.89	31,894.27	6,324.64	5,823.80	1,747.14
		12-31-1944	7,986.31	31,043.85	5,474.22	5,200.51	1,547.25
		12-31-1945	9,424.99	29,605.17	4,035.54	3,833.77	1,158.80
Pollock's Inc., 441 West Peachtree St., Atlanta.	Retail shoes	12-31-1945	55,800.43	7,636.75	7,636.75	7,254.21	3,054.70
Rhodes-Perdue Furniture Co., transferor, Rhodes, Inc., transferee, P. O. Box 1694, Atlanta.	Retail furniture—installment basis	12-31-1941	3,513.48	29,875.04	13,238.59	5,943.98	1,842.62
		12-31-1942	6,349.71	27,038.81	10,402.36	5,790.58	2,975.23
		12-31-1943	6,638.43	26,750.09	10,113.64	3,798.90	2,765.73
		12-31-1944	8,975.38	24,413.14	7,777.69	7,802.60	2,773.11
		12-31-1945	7,403.23	25,985.29	9,348.84	4,143.47	3,431.54
Rhodes-Collins Furniture Co. of Miami, Rhodes, Inc. (successor), P. O. Box 1694, Atlanta.	Retail furniture	12-31-1941	4,021.04	17,934.75	5,375.63	2,832.84	1,246.45
		12-31-1943	3,731.40	5,665.27	5,665.27	5,8[illegible].64	1,758.49
		12-31-1944	4,315.85	17,639.94	5,080.82	4,896.81	1,391.72
		12-31-1945	4,712.41	4,684.24	4,684.24	4,508.36	1,284.43
Rhodes-Perdue-Collins Furniture Co. of Greenville, S. C., P. O. Box 1694, Atlanta.	Retail furniture—installment sales	12-31-1941	5,679.62	16,442.72	10,246.99	5,145.23	913.91
		12-31-1942	4,193.05	11,733.56	11,733.56	8,777.10	3,666.47
		12-31-1943	4,209.89	11,716.72	11,716.72	8,835.96	3,487.98
		12-31-1944	5,781.14	10,145.47	10,145.47	7,294.25	3,273.71
		12-31-1945	6,493.58	9,431.03	9,431.03	7,984.06	3,224.87
Sewell Manufacturing Co., Bremen	Manufacturer of men's and boys' suits	12-31-1940	211,266.72	42,753.58	9,036.29	424.23	None
		12-31-1941	258,444.74	71,258.74	10,354.82	4,659.67	1,444.50
		12-31-1942	259,675.22	70,028.26	9,534.51	8,581.06	3,813.81
		12-31-1943	259,675.22	70,028.26	9,534.51	8,581.06	3,813.80
W. R. C. Smith Publishing Co., 1016-1020 Grant Bldg., Atlanta.	Publishers of trade magazines	12-31-1941	17,810.11	32,131.22	18,817.66	6,996.00	2,168.76
		12-31-1942	19,978.55	29,962.78	16,649.22	14,984.30	8,824.08
		12-31-1943	19,978.55	29,962.78	16,649.22	14,984.30	8,808.91
Snow's Laundry & Dry Cleaning Co., 1002 Waters Ave., Savannah.	Laundry and dry cleaning	12-31-1943	14,390.94	16,829.68	3,039.24	2,735.35	869.21
		12-31-1944	14,390.94	3,039.24	3,039.24	1,803.93	860.23
Snow's Laundry & Dry Cleaning Co., Inc., 1100 Wynnton Rd., Columbus.	do	12-31-1943	8,024.53	20,676.72	5,240.75	4,716.68	1,415.01
		12-31-1944	8,024.53	5,240.75	5,240.75	4,714.61	1,373.59
Southeastern Motor Lines, Inc., 37-43 Alabama St., Carrollton.	Transportation of passengers	12-31-1941	5,108.67	12,882.90	2,494.77	805.26	199.00
		12-31-1942	5,108.70	12,882.90	5,029.13	4,526.22	1,318.66
Southern Wood Preserving Co., P. O. Station "A", Atlanta.	Creosoting lumber, etc	9-30-1942	163,830.75	34,492.25	7,397.97	4,444.86	1,603.54
		9-30-1943	163,912.06	74,706.61	15,959.94	14,363.95	6,383.98
		9-30-1944	163,912.06	58,746.67	15,959.94	14,961.36	6,383.98
Standard Printing Co., 8th St. and 9th Ave., Columbus.	Printing and cellophane converter	12-31-1945	10,281.96	5,429.12	5,429.12	5,157.66	1,742.56
Superba Mills, Inc., Hawkinsville	Textile manufacturers	9-30-1945	7,336.23	18,389.77	9,044.32	994.23	282.57
Trio Manufacturing Co., Forsythe	Cotton yarn mill	12-31-1941	25,482.04	30,270.33	5,579.97	3,120.89	997.47
		12-31-1942	26,952.03	28,800.34	4,109.98	5,008.29	2,949.33
		12-31-1943	26,423.61	29,328.76	4,638.40	4,174.57	2,458.35
		12-31-1944	28,412.36	27,340.01	2,649.65	2,517.15	1,404.32
Twin City Theatre Corp., 154-156 Walton St. NW., Atlanta.	Motion picture theater	12-31-1943	13,567.49	6,361.41	2,493.19	1,101.56	390.48
		12-31-1945	13,567.49	6,361.41	2,493.19	2,368.53	977.59
Wilmington Theatres, Inc., 154-156 Walton St. NW., Atlanta.	Theaters	9-30-1943	73,599.60	16,650.40	16,650.40	10,165.02	6,660.16
		9-30-1944	73,599.60	16,650.40	16,650.40	8,745.71	6,660.16
		9-30-1945	73,599.60	16,650.40	16,650.40	15,817.88	6,660.16
Hawaii							
Ready-Mix Concrete Co., Ltd., 320 Ward Ave., Honolulu.	Quarrying and concrete	12-31-1940	44,305.24	89,644.76	21,294.40	7,806.92	None
		12-31-1941	53,544.11	231,455.89	33,419.37	18,380.65	5,698.01
		12-31-1942	53,544.11	209,534.64	33,419.37	60,154.87	23,596.16
		12-31-1943	53,544.11	174,133.89	33,419.37	38,515.95	17,118.20
Royal Credit Jewelers, Ltd., Fort and King Sts., Honolulu.	Retail jewelers	3-31-1944	3,670.50	5,723.10	3,928.95	3,872.98	1,146.07
1st District of Illinois							
Armored Express Corp. of America, 40 South Clinton St., Chicago.	Armored car service—transport money and valuables.	12-31-1945	8,067.50	10,180.81	4,315.93	4,100.14	1,213.90
Armstrong Paint & Varnish Works, 1330 South Kilborne Ave., Chicago.	Paint and varnish manufacturing	12-31-1941	264,640.68	88,071.95	35,380.60	24,652.23	10,057.31
		12-31-1942	284,556.54	68,156.09	26,302.19	24,731.33	10,991.70
		12-31-1944	290,753.27	61,959.36	11,574.69	21,593.76	9,037.90
		12-31-1945	293,420.10	59,292.53	18,373.83	17,455.14	7,349.53
Andrew Benson, Inc., Des Plaines	Orchid growers (sales at wholesale)	6-30-1945	11,467.63	13,138.02	5,983.70	5,684.52	2,323.59
Branham Printing Co., 626 Federal St., Chicago.	Commercial printing and publishing	12-31-1944	8,440.90	4,071.56	4,071.56	1,551.98	442.59
Burlington City Lines, Inc., 616 South Michigan Ave., Chicago.	Urban bus transportation	12-31-1945	6,096.88	8,918.58	8,918.58	8,709.45	2,579.33
Burny Bros., Inc., 2747 West Van Buren St., Chicago.	Bakery	12-31-1940	21,127.98	29,864.45	7,479.37	1,869.84	None
		12-31-1941	24,604.73	40,183.05	10,270.31	3,985.25	1,235.43
		12-31-1942	24,604.73	40,183.05	10,270.31	9,243.28	5,443.26
		12-31-1943	24,604.73	40,183.05	10,270.31	9,243.28	5,443.26
		12-31-1944	24,604.73	40,183.04	10,270.31	9,756.79	5,443.[illegible]
		12-31-1945	16,029.36	48,758.41	10,270.31	9,756.79	5,443.27
Cans, Inc., 3217 West 47th Pl., Chicago	Manufacturer of tin cans	12-31-1945	13,058.18	15,441.82	16,641.82	17,070.72	8,739.07
Canton City Lines, Inc., 20 North Wacker Dr., Chicago.	Urban bus transportation	12-31-1945	33,071.32	1,969.43	1,969.43	4,508.53	2,515.29
Central Barge Co., 310 South Michigan Ave., Chicago.	Water transportation via barge	12-31-1940	106,651.16	207,470.01	46,385.68	11,078.34	None
		12-31-1941	120,497.47	193,623.70	83,390.87	48,061.27	14,899.00
		12-31-1942	135,238.45	184,716.22	70,095.05	86,890.82	38,618.15
		12-31-1943	147,581.90	171,663.20	57,042.03	74,309.72	33,026.54
		12-31-1944	162,366.82	156,554.99	41,933.82	68,460.35	56,110.89
The Champaign News Gazette, Inc., 48-52 Main St., Champaign.	Daily newspaper publisher and full time broadcaster.	12-31-1942	39,584.43	34,345.93	8,550.65	4,897.51	2,843.15
City Building & Lumber Co., 2301 South Pulaski Rd., Chicago.	Wrecking—new and used lumber	12-31-1940	6,862.70	25,056.74	4,479.20	1,119.80	None
		12-31-1941	8,055.49	24,518.81	5,697.71	4,370.14	1,922.86
		12-31-1942	8,486.57	28,087.73	5,266.63	4,739.97	1,421.99
Dot Engravers, Inc., 600 West Van Buren St., Chicago.	Photoengraving	12-31-1944	1,999.88	42,133.32	3,520.64	3,557.70	1,011.14
		12-31-1945	1,400.00	42,733.20	4,120.52	3,914.49	1,112.54
Entertainment Enterprises, Inc., 8 South Michigan Ave., Chicago.	Roller skating rink	12-31-1945	3,639.08	24,296.17	5,777.32	3,209.11	912.07
Firecraft Corp. (formerly Firecraft Door Co.), 3110 West 51st St., Chicago.	Metal manufacturers	2-28-1942	3,744.00	8,631.46	3,856.00	2,150.64	666.70
		2-28-1943	5,557.63	6,817.83	2,042.37	2,301.64	690.49
		2-28-1945	5,950.66	6,784.80	1,649.34	2,879.93	1,512.17

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended— (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
1st District of Illinois—Continued							
Fire Protection Co., 6601 South Narragansett Ave., Chicago.	Manufacturers of sprinkler systems	12-31-1942	$3,228.64	$13,251.99	$1,521.36	$2,169.54	$650.86
		12-31-1943	3,620.99	12,859.64	1,129.01	1,819.97	545.99
Frantz Manufacturing Co., 309 West 3d St., Sterling.	Builders' hardware	6-30-1945	150,229.60	149,814.97	27,373.66	26,004.97	11,229.47
		6-30-1946	150,229.60	27,373.66	27,373.66	13,109.37	5,519.73
K. Friend & Co. (formerly Frank M. Fulton, Inc.), 220 West 62d St., Chicago.	Distributors of petroleum products	12-31-1945	10,078.96	14,868.85	14,868.85	4,219.92	1,276.80
General Bearings Co., 2436 South Michigan Ave., Chicago.	Retail and wholesale automotive and industrial bearings.	12-31-1944	5,190.69	21,646.81	2,525.03	3,143.84	893.51
		12-31-1945	5,974.97	2,525.03	2,525.03	2,474.13	703.17
Otis E. Glidden & Co., Inc., 518 Davis St., Evanston.	Pharmaceutical products	12-31-1942	22,086.30	20,663.70	5,927.16	5,334.44	3,141.39
Globe Siding Co. (formerly Manufacturers Specialty Co.), 2211 Schrage, Whiting, Ind.	Manufacturer of brick siding	12-31-1945	10,810.80	16,462.14	16,212.78	15,402.14	7,587.37
H. Graver Co., 3813 South Morgan St., Chicago.	Meat products	12-31-1941	18,626.50	37,959.34	6,520.95	7,765.63	2,407.35
Hamilton Glass Co., Inc., 415 North Elizabeth St., Chicago.	Glass jobbers	11-30-1942	24,966.25	13,102.36	7,030.94	5,085.09	2,462.80
		11-30-1943	29,980.37	6,455.63	6,455.63	927.69	563.58
		11-30-1944	29,980.87	8,087.74	6,455.13	6,105.50	3,421.48
		11-30-1945	29,980.37	8,088.24	8,055.63	7,652.85	4,269.48
Hanley & Co., 1503 South Michigan Ave., Chicago 5.	Plumbing, heating and ventilating contractors.	12-31-1944	37,190.67	7,159.33	7,159.33	6,801.37	3,228.94
		12-31-1945	37,190.67	7,159.33	7,159.33	6,801.37	3,228.94
The Frank G. Hough Co., East Sunnyside Ave., Libertyville.	Manufacture and sale of road machinery.	12-31-1940	6,363.38	7,886.62	11,349.02	1,069.62	None
		12-31-1941	8,246.91	44,898.34	12,975.75	6,073.49	1,882.78
		12-31-1942	10,363.31	60,702.73	12,630.14	11,367.12	4,288.44
		12-31-1943	12,046.46	58,705.54	10,632.95	6,671.75	3,822.48
		12-31-1944	15,015.32	55,736.68	7,664.09	8,078.07	4,309.00
The House of Vision-Belgard-Spero, Inc., 30 North Michigan Ave., Chicago 2.	Manufacturing opticians	12-31-1945	14,673.96	5,437.16	5,437.16	5,165.30	3,803.45
Illinois Bottled Gas Co. (formerly DRI-Gas Corp.), 343 South Dearborn St., Chicago 4.	Distributors of bottled cooking gas	1-1-1940 to 8-31-1940	59,861.95	291,768.80	12,213.56	2,442.71	None
		9-1-1940 to 12-31-1940	59,861.95	291,768.80	12,213.56	1,097.60	None
		12-31-1941	72,658.56	278,972.19	17,435.83	11,282.09	2,702.55
		12-31-1942	72,658.55	278,972.20	17,435.84	15,692.26	6,974.34
		12-31-1943	72,658.55	278,910.27	17,435.84	15,692.26	6,974.33
		12-31-1944	72,658.55	278,972.20	17,435.84	16,563.05	6,974.33
		12-31-1945	72,658.55	278,972.20	17,435.84	16,564.05	6,974.33
Illinois Interior Finish Co., 7519 Greenwood Ave., Chicago 19.	Lumber and millwork	12-31-1944	48,603.37	11,747.95	15,514.63	14,738.90	6,205.86
		12-31-1945	52,799.33	7,551.99	13,974.67	13,275.94	5,589.88
Inland Lime & Stone Co. of Wisconsin, Room 1113, 38 South Dearborn St., Chicago.	Sale of crushed stone	12-31-1942	3,921.70	3,249.88	197.17	177.46	53.25
		12-31-1943	3,921.70	3,249.88	197.17	177.45	None
		12-31-1944	3,921.70	3,249.88	197.17	187.32	53.24
		12-31-1945	3,921.70	3,249.88	197.17	187.31	53.24
Jackson City Lines, Inc. (Michigan), 616 South Michigan Ave., Chicago.	Urban bus transportation	12-31-1945	21,263.14	2,163.93	2,163.93	2,055.73	1,146.89
The Jitney Cab Co., 620 Madison St., Evanston.	Taxicab operations	12-31-1944	2,738.72	2,502.43	2,503.22	2,455.84	697.98
		12-31-1945	3,377.44	1,863.71	1,864.50	1,824.71	518.60
L. R. Kerns Co., 2657 East 95th St., Chicago	Compounding greases and oils	1-1-1941 to 9-30-1941	5,899.12	55,168.71	3,462.28	1,213.22	279.04
		9-30-1942	6,010.37	55,420.68	6,242.81	34.50	7.03
		9-30-1944	8,828.98	54,447.00	5,269.15	4,274.99	3,121.95
		9-30-1945	10,340.00	52,791.02	3,613.17	2,750.18	906.85
Kewanee Manufacturing Co., Kewanee	Manufacturing and jobbing	11-30-1944	17,038.40	1,689.96	1,483.99	1,403.51	756.34
		11-30-1945	21,070.44	2,337.92	1,483.99	1,409.79	786.51
E. W. Kneip, Inc., 913 West Fulton St., Chicago 7.	Wholesale meat	12-31-1942	1,903.30	7,359.20	2,977.01	2,372.98	711.89
		12-31-1944	3,189.88	6,122.62	2,154.65	2,287.71	650.19
		12-31-1945	3,531.82	5,730.68	1,812.71	1,479.05	420.37
John R. MacGregor Lead Co., 4520 West 15th St., Chicago 23.	Manufacturing white lead	12-31-1944	13,667.85	2,446.08	3,079.12	2,925.16	1,312.21
MacLean-Fogg Lock Nut Co., 5535 North Wolcott Ave., Chicago.	Manufacturing of lock nuts and nut locks.	12-31-1940	37,724.25	76,976.12	11,417.31	3,425.19	None
		13-31-1941	46,075.05	99,549.77	12,124.19	6,062.09	1,879.24
		12-31-1942	50,009.72	95,615.10	8,189.52	7,370.57	3,275.81
		12-31-1943	50,009.72	48,283.81	8,189.52	7,370.57	3,275.81
		12-31-1944	50,009.72	48,283.81	8,189.52	7,780.04	3,275.82
		12-31-1945	50,009.73	48,283.80	8,189.51	7,780.05	3,275.82
Metal Box & Cabinet Co., 4716 West Lake St., Chicago.	Sheet metal fabricator	12-31-1944	38,681.00	22,136.66	13,737.59	13,050.71	5,655.34
		12-31-1945	38,681.00	22,136.66	13,737.59	13,050.71	5,655.30
Mattmiller Laundry Co., 1637 West Cermak Rd., Chicago.	Laundering and dry cleaning	12-31-1944	2,687.74	755.73	755.73	732.20	208.07
		12-31-1945	3,436.42	7.05	7.05	6.70	1.91
Elmer E. Mills Corp., 153 W. Huron St., Chicago 10.	Plastic molders	12-31-1940	24,156.19	38,265.68	13,854.54	4,156.36	None
		12-31-1941	29,271.97	119,050.67	17,082.33	7,687.05	2,382.98
		12-31-1942	29,271.97	167,959.37	17,082.33	12,014.67	8,877.58
		12-31-1944	29,271.97	17,082.33	17,082.33	16,228.21	8,227.58
National Sheet Steel Co., 3232 West 31st St., Chicago.	Steel jobbers	9-30-1944	7,695.30	6,402.22	6,402.22	6,380.51	1,899.08
National Wax Co., 1300 West Division St., Chicago.	Manufacturing wax products	12-31-1945	4,798.45	33,921.31	11,353.84	10,786.15	3,465.12
S. N. Nielsen Co., 3059 West Augusta Blvd., Chicago 22.	Building construction contractors	12-31-1941	19,281.88	21,875.49	1,843.09	737.24	228.55
Ottumwa City Lines, Inc., 616 South Michigan Ave., Chicago.	Urban bus transportation	12-31-1945	5,745.92	10,886.33	10,886.33	10,342.01	3,463.70
Pennoyer Merchants Transfer Co., 742 West Polk St., Chicago.	Machinery moving and erecting, local hauling and warehousing.	12-31-1944	38,713.82	22,314.01	22,314.01	21,198.31	9,032.81
		12-31-1945	39,138.92	21,888.91	21,888.91	20,794.47	8,846.40
The Pepsi-Cola Bottling Co. of Chicago, 1745 North Kolmar Ave., Chicago.	Manufacturer of carbonated beverages	12-31-1945	89,[illegible]59.97	76,066.22	76,066.22	66,068.33	27,818.24
Permo Inc. (formerly Permo Products Corp.), 6415 North Ravenswood Ave., Chicago.	Manufacturing metallurgists	12-31-1941	103,912.51	181,087.49	20,410.90	9,184.90	2,847.31
		12-31-1942	107,047.63	177,952.37	31,747.89	28,573.11	12,699.15
		12-31-1943	107,047.63	49,959.88	31,747.89	28,573.10	12,699.15
		12-31-1944	107,047.63	49,959.88	31,747.89	18,762.53	12,699.15
Albert Ramond & Associates Inc. (Illinois), Transferor, Albert Ramond & Associates Inc. (Delaware), transferee, 435 North Michigan Ave., Chicago.	Rendering engineering service	12-31-1942	17,705.91	20,294.09	5,999.77	5,399.79	2,658.10
		12-31-1943	17,705.91	20,294.09	5,999.77	5,399.80	2,650.90
		12-31-1944	17,705.91	20,294.09	5,999.77	5,699.78	3,179.88

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1st District of Illinois—Continued							
Red Wing Malting Co., 327 South LaSalle St. Chicago.	Malisters	12-31-1941 [1]	$7,022.07	$110,020.23	$18,167.97	$7,[illegible].29	$2,964.60
		12-31-1942 [1]	9,924.17	108,478.02	16,625.76	15,430.17	6,432.03
		12-31-1943 [2]	10,346.52	108,170.74	16,318.48	14,732.13	6,274.14
Royal Crown Bottling Co. of Chicago, 3820 South Michigan Ave., Chicago.	Manufacturing and distribution of carbonated beverages.	12-31-1944	14,446.16	25,877.39	25,877.39	24,903.29	1[illegible].[illegible]7.64
Schultz Bros Co., 320 West Ohio St., Chicago 10.	Retail variety stores	12-31-1944	76,467.95	5,879.98	5,879.98	8,158.72	3,435.25
		12-31-1945	78,236.02	4,111.91	5,111.91	6,026.08	2,565.50
The Schuman Co., 1425 South Racine Ave., Chicago 8.	Produce shipper and broker	6-30-1945	22,663.82	29,322.38	29,322.38	40,279.10	18,376.44
Sloan Valve Co., 4300 West Lake St., Chicago.	Manufacturer of flush valves	12-31-1943 [1]	297,496.30	None	None	36,243.53	16,108.23
		12-31-1944	227,969.01	152,169.18	69,527.29	[illegible]	27,811.12
		12-31-1945	227,969.01	69,527.29	69,527.29	18,293.87	7,702.68
Steel Sash Service Inc., 4911 Lincoln Ave., Chicago.	Installation and repair of steel windows, mechanical operators, and steel doors.	2-17-1943 to 12-31-1943	674.45	9,007.00	3,074.35	2,455.24	734.47
		12-31-1944	938.04	8,743.41	2,810.76	2,747.41	780.85
		12-31-1945	1,450.45	8,231.00	2,498.35	2,201.25	625.62
Sunkist Pie Co., 3540 Shields Ave., Chicago.	Production and sale of pies	12-31-1945	69,819.31	5,983.18	5,983.18	5,684.62	2,393.28
Supplies Inc., 564 West Adams St., Chicago.	Mill supply distributors	12-31-1943	7,486.42	1,454.72	1,454.72	1,309.24	392.77
		12-31-1944	7,838.38	1,450.69	1,454.72	1,381.98	392.78
Swanson Manufacturing Co., 2929 North Pulaski Rd., Chicago.	Manufacture leather novelties	12-31-1943	6,583.91	15,317.09	3,012.99	2,711.69	813.51
		12-31-1944	6,583.91	3,012.99	3,012.99	2,862.34	813.51
		12-31-1945	6,583.91	3,012.99	3,012.99	2,862.34	813.51
Tru Ade Inc., 20 North Wacker Dr., Chicago.	Soft drink beverages	12-31-1944	4,556.71	22,594.29	22,594.29	26,174.03	14,085.88
		12-31-1945	8,646.58	18,504.42	18,504.42	20,837.92	10,073.47
Universal Parts Inc., 1529 South Michigan Ave., Chicago.	Jobbers of automotive parts	5-31-1942 [2]	12,584.37	44,843.13	2,805.42	1,[illegible]	588.45
		5-31-1943 [2]	12,803.17	44,624.33	2,586.62	2,[illegible]	781.78
WJJD Inc., 211 West Wacker Dr., Chicago.	Radio broadcasting	1-1-1945 to 3-25-1945	45,042.96	2,835.46	1,606.13	351.15	147.85
Weber Dairy Co., 407 West Jefferson St., Joliet.	Dairy	12-31-1944	22,564.67	4,281.32	4,281.32	4,067.26	2,269.10
The Wheeler Corp., 1603 Orrington Ave., Evanston.	Dealing in bulk cheese and manufacturing pasteurized process cheese.	12-31-1942	64,559.88	178,862.09	13,445.29	23,743.37	10,552.61
		12-31-1943	89,827.49	153,594.48	None	15,266.80	7,219.55
The Champaign News Gazette Inc., 48-52 Main St., Champaign.	Daily newspaper publisher and full-time broadcaster.	12-31-1944	39,584.43	34,345.93	12,378.90	8,574.23	3,664.24
		12-31-1945	39,584.43	34,345.93	12,378.90	9,014.45	3,849.59
Dallas City Grain & Feed Co., Dallas City.	Grain elevator	6-30-1944	4,070.00	3,044.88	3,044.88	2,21[illegible].58	651.73
Good Luck Glove Co., Washington and College Sts., Carbondale.	Manufacturer of work gloves	12-31-1940	62,595.92	35,654.98	4,139.09	795.17	None
		12-31-1941	77,128.55	21,122.35	1,812.11	815.45	252.80
		12-31-1942	77,128.55	21,122.35	1,812.11	1,630.89	724.85
		12-31-1943	77,327.51	20,923.39	1,613.15	1,451.84	645.27
		12-31-1944	77,327.51	20,923.39	1,613.15	1,532.50	645.27
		12-31-1945	77,327.51	20,923.39	1,613.15	1,532.50	645.27
John W. Hobbs Corp., Yale Boulevard and Ash St., Springfield.	Manufacturers of automobile and aircraft equipment.	6-30-1944	21,400.36	58,680.07	10,688.37	9,885.28	5,664.84
		6-30-1945	23,230.28	56,680.07	10,688.37	10,153.96	5,664.83
		6-30-1946	24,160.36	58,680.07	10,688.37	5,118.70	2,855.70
Mississippi Lime Co. of Missouri, 7 Alby St., Alton.	Lime producer	12-31-1943	175,570.97	50,534.98	50,534.98	45,481.48	20,213.99
		12-31-1944	175,570.97	50,534.98	50,534.98	48,008.23	20,213.99
		12-31-1945	175,570.97	50,534.98	50,334.98	48,008.23	20,213.99
Mt. Vernon Furnace & Manufacturing Co., South First St., Mt. Vernon.	Manufacturing furnaces, stoves, and ranges.	12-31-1943	22,969.29	3,879.47	257.26	516.54	321.85
Munroe Chemical Co., 301 Oak St., Quincy.	Manufacturing	12-31-1943	140,242.92	45,142.22	45,142.22	61,398.43	27,288.18
		12-31-1944	139,863.58	45,229.97	45,229.97	42,968.47	18,091.99
		12-31-1945	139,666.54	45,229.97	45,229.97	42,968.47	18,091.98
Northwestern Publishing Col, 17 West North St., Danville.	Newspaper publishing and radio broadcasting.	12-31-1945	92,064.32	4,549.70	4,549.70	4,322.22	1,819.87
Osgood & Sons, Inc., 349 East North St., Decatur.	Garment manufacturers	9-30-1941 [2]	12,982.33	9,027.80	1,104.51	276.13	None
		9-30-1942 [2]	15,746.99	12,110.45	2,489.68	1,309.66	412.89
Indiana							
Bonnie Doon Ice Cream Co., 109 East 4th St., Mishawaka.	Manufacturer and sale of ice cream and allied products.	12-31-1943	2,692.94	494.29	494.29	597.35	179.20
		12-31-1944	3,157.06	30.17	30.17	134.75	38.09
Briggs Indiana Corp., 820 East Columbia St., Evansville.	Manufacturer of automobile bodies	12-31-1940	433,002.93	403,898.36	29,437.76	13,246.99	None
Capitol Broadcasting Corp., 215 Board of Trade Bldg., Indianapolis.	Radio broadcasting	12-31-1943	21,064.06	75,282.09	17,496.33	15,746.70	9,273.06
		12-31-1944	22,268.56	73,982.02	16,196.26	13,506.14	8,584.02
		12-31-1945	19,782.35	74,103.50	16,318.04	15,502.14	8,648.56
Capital Machine Co., 2801 Roosevelt Ave., Indianapolis.	Manufacture machinery	12-31-1940	6,878.48	30,068.88	2,621.52	137.23	None
		12-31-1941	7,742.38	29,204.98	3,182.62	1,113.92	256.20
		12-31-1942	9,091.67	27,855.69	1,833.33	1,6[illegible].99	495.00
		12-31-1943	9,091.67	27,855.69	1,833.33	1,649.99	495.00
		12-31-1944	9,091.67	27,855.69	1,833.33	1,741.66	513.50
Coil Engineering & Manufacturing Co., Inc., Roanoke.	Manufacture electric coils	12-31-1940	10,548.04	22,601.96	1,326.96	331.73	None
		12-31-1941	12,182.31	21,067.69	2,087.69	723.69	318.42
		12-31-1942	12,298.47	20,951.53	2,067.69	1,860.92	558.28
		12-31-1943	13,019.22	20,230.78	2,067.69	1,860.92	590.01
Grand-Carlton Corp., 216 Main St., Evansville.	Owning and operating theatres	7-31-1941	13,156.88	10,967.07	2,767.83	691.96	None
		7-31-1942	12,608.99	11,515.06	2,376.99	912.95	228.20
		7-31-1943	12,608.89	11,515.06	2,376.99	2,139.30	641.79
		7-31-1944	12,608.18	11,515.06	2,376.99	2,2[illegible].46	669.46
		7-31-1945	12,608.88	11,515.07	2,377.00	2,258.16	689.33
Haynes Milling Co., Inc., East Votaw St., Portland.	Milling, elevator, lumber, coal, fence, and feed.	12-31-1944	15,681.77	194.29	194.29	293.79	167.91
Hook Drugs, Inc., 27 North California St., Indianapolis.	Retail drug stores	12-31-1943	197,837.82	113,181.85	55,114.26	49,602.83	22,045.70
		12-31-1944	197,837.82	113,181.85	55,124.26	52,358.55	22,045.71
		12-31-1945	197,837.82	113,181.85	55,114.26	47,252.02	22,045.71
Independent Beverage Corp., 501 Main St., Anderson.	Wholesale beer distributors	12-31-1940	1,787.43	20,181.32	5,177.37	117.65	None
		12-31-1941	1,980.45	19,988.30	8,810.70	3,083.75	709.27
		12-31-1942	1,980.45	19,888.30	8,810.70	7,929.63	2,378.89
Indiana Broadcasting Corp., 30 West Washington St., Indianapolis.	Radio station	6-30-1943	20,256.02	47,962.49	5,210.30	12,[illegible]	7,455.58
		6-30-1944	17,164.61	48,793.90	6,041.71	5,587.75	2,860.00
		6-30-1945	16,284.61	48,793.90	6,041.71	439.15	237.01
		6-30-1946	16,284.61	48,793.90	6,041.71	2,893.52	1,[illegible]14.17

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Indiana—Continued							
Indiana Coals Corp., 632 Cherry St., Terre Haute.	Coal sales agency	12-31-1942	$208.80	$5,678.11	$1,957.89	$1,237.13	$371.14
Jasper Novelty Furniture Co., Inc., Jasper	Manufacture of novelty furniture	12-31-1941	21,607.61	24,041.14	5,917.38	2,092.58	648.70
		12-31-1942	25,245.97	20,402.48	5,912.38	5,321.14	3,133.56
		12-31-1943	25,607.61	20,040.84	5,912.38	5,321.14	3,133.57
		12-31-1944	25,607.61	20,040.84	5,912.38	5,616.76	3,133.57
		12-31-1945	25,607.61	20,040.84	5,912.38	5,616.76	3,133.57
Kain's Motor Service, Inc., transferor, Helen M. Cook, transferee, Logansport.	Interstate motor carrier	12-31-1941	3,952.55	7,915.96	2,558.86	895.60	205.98
		12-31-1942	3,952.55	9,938.68	2,558.86	2,302.97	690.90
		1-1-1944 to 10-31-1944	3,952.55	9,938.68	2,558.86	368.16	104.64
Kendallville Foundry, Inc., West High St., Kendallville.	Grey iron foundry	12-31-1942	11,063.62	15,906.85	4,457.28	4,540.36	1,372.52
		12-31-1943	11,582.25	15,734.20	4,284.63	4,459.66	1,355.24
The Loudon Packing Co., c/o Mr. John O'Brien, 1 Wall St., New York, N. Y.	Canners and manufacturers of essential food products for human consumption.	6-30-1942	163,807.26	318,084.97	105,738.75	61,377.19	19,026.92
		6-30-1943	190,649.48	288,745.57	76,399.35	79,898.35	35,510.38
Meyer Brothers Co., Inc., 126 West Columbia St., Fort Wayne.	Retail drug stores	1-31-1943	31,680.07	12,528.33	5,306.63	4,775.96	2,812.50
		1-31-1944	32,957.33	12,528.33	5,306.63	4,798.51	2,812.50
Northside Broadcasting Corp., Elsby Bldg., New Albany.	Radio broadcasting	7-1-1940 to 12-31-1940	4,589.77	7,381.84	3,055.35	408.40	None
		12-31-1941	4,554.54	8,611.92	4,108.46	1,261.66	290.19
		12-31-1943	4,248.27	8,835.19	4,331.73	3,914.60	1,174.39
		12-31-1944	4,224.69	8,858.77	4,355.31	4,137.55	1,175.93
		12-31-1945	4,226.35	8,857.11	4,353.65	4,135.97	1,175.48
The Nurre Co's. Inc., 116½ South College Ave., Bloomington.	Mirror manufacturing and glass sales.	12-31-1941	77,604.53	33,396.32	13,343.07	6,111.76	1,894.65
		12-31-1942	83,177.92	27,822.93	7,769.68	6,992.71	3,107.88
		12-31-1943	83,177.92	9,420.55	7,769.68	6,992.71	3,107.87
		12-31-1944	86,326.20	6,272.27	4,621.40	4,390.33	1,848.56
		12-31-1945	86,922.08	5,676.39	4,025.52	3,824.24	1,610.21
On The Air, Inc., (formerly Evansville On The Air, Inc.), 519 Vine St., Evansville.	Radio broadcasting	12-31-1941	14,602.52	10,472.73	7,722.48	1,497.25	374.30
		12-31-1942	14,602.52	10,472.73	7,722.48	6,950.24	2,789.57
		12-31-1943	14,602.52	10,472.73	7,722.48	6,950.23	2,790.05
		12-31-1945	14,602.52	10,473.04	7,722.48	7,336.35	3,997.97
H. J. Schrader & Co., 315 W. Jefferson Blvd., South Bend.	Auto parts and appliances	12-31-1943	14,262.13	14,627.18	684.06	1,652.38	495.71
		12-31-1944	14,358.13	14,651.98	708.86	1,448.88	458.37
Shelby Machine Products Co., Inc., transferor, C. F. Brown, et al., transferees, Elizabeth St., Shelbyville.	Metal products	3-5-1942 to 12-31-1942	260.37	19,846.03	4,603.63	3,428.12	1,015.47
Snow & Wheaton Inc., 25 N. W. Riverside Ave., Evansville.	Ford dealer	12-31-1944	20,256.16	2,543.84	2,543.84	2,416.65	1,348.03
		12-31-1945	20,256.16	2,543.84	2,543.84	2,416.66	1,348.22
Soetje & Arnold, Inc., 315 Lincolnway, La Porte.	Auto sales and service	9-30-1943	3,020.33	3,758.04	1,386.42	1,247.77	374.34
Southern Indiana Railway, Inc., 622 Chamber of Commerce Bldg., Indianapolis 4.	Railroad	3-18-1940 to 12-31-1940	2,359.02	12,120.39	5,389.05	1,152.01	None
		12-31-1941	4,141.81	17,512.01	7,457.26	2,982.91	1,312.47
		12-31-1942	5,500.38	16,153.44	6,098.69	5,488.82	1,646.65
		12-31-1943	5,501.64	16,152.18	6,097.43	5,487.68	1,646.31
		12-31-1944	6,412.52	15,223.30	5,186.55	4,627.40	1,340.83
		12-31-1945	7,335.28	14,318.54	4,243.79	4,050.60	1,183.20
Superior Chevrolet, Inc., 552 East Washington St., Indianapolis.	Automobile sales and service	12-31-1940	8,911.06	7,497.55	3,297.20	824.30	None
		12-31-1941	10,068.08	8,663.89	4,042.47	2,135.64	939.68
The Torrington Co., Inc. (Indiana) (formerly Bantam Bearings Corp.) 3702 West Sample St., South Bend.	Manufacturer of roller and ball bearings.	6-30-1941	284,968.55	117,362.07	34,351.82	16,066.43	None
		6-30-1942	337,252.24	113,714.77	42,210.79	25,326.47	7,851.10
The Wheel Works Inc., (formerly Watters and Portman Wheel Co., Inc.), West Ohio St., Kendallville.	Manufacturing juvenile vehicle wheels.	12-31-1940	4,991.98	18,323.83	5,133.05	1,283.27	None
		12-31-1941	5,832.28	21,482.79	6,230.76	2,253.76	937.89
		12-31-1942	5,832.28	21,482.79	6,230.76	5,607.69	1,682.30
		12-31-1943	5,832.28	21,482.79	6,230.76	5,607.69	1,682.30
		12-31-1944	5,832.28	21,482.79	6,230.76	310.63	88.28
		12-31-1945	6,379.64	20,935.43	5,683.40	5,399.23	1,575.78
Homer J. Williamson, Inc., 1720 East 38th St., Indianapolis.	Manufacture—confections	12-31-1943	6,870.60	6,874.53	4,093.61	2,625.07	1,105.28
		12-31-1944	6,870.60	3,793.61	3,793.61	3,603.93	1,037.56
Iowa							
Boone Dairy, Inc., 932 8th St., Boone	Processors of dairy products	12-31-1942[1]	5,270.40	None	None	1,300.14	390.04
		12-31-1943[1]	5,270.40	None	None	1,296.09	388.84
Herman M. Brown Co., 1st and Sheridan St., Des Moines.	Sale and rental of construction equipment.	9-30-1941	18,191.93	20,646.60	4,791.75	1,197.94	None
		9-30-1942	23,551.05	22,094.32	7,132.22	6,124.26	2,565.23
Central City Produce Co., Central City	Wholesale produce	1-31-1945	18,723.50	1,015.02	1,015.02	964.27	537.95
		1-31-1946	18,723.50	1,015.02	1,015.02	964.27	492.26
Clarksville Canning Co., Clarksville	Canning sweet corn	12-31-1944	3,542.88	1,277.95	1,277.95	1,320.59	375.32
Comic Magazines, Inc., c/o The Register & Tribune Co., 710 Locust St., Des Moines.	Publishers of comic magazines	4-30-1943	1,733.92	65,616.00	41,039.36	22,999.00	9,639.79
		4-30-1944	1,908.47	44,194.08	40,864.81	38,200.38	21,512.23
		4-30-1945	4,582.38	36,201.12	38,190.90	25,792.06	17,272.07
Cooper Manufacturing Co., 409-411 South 1st Ave., Marshalltown.	Manufacturers	12-31-1941	16,251.18	10,559.61	9,190.38	4,139.46	1,821.37
		12-31-1942	16,251.18	10,559.61	9,190.38	8,271.34	3,971.69
		12-31-1943	16,671.41	10,139.38	8,770.15	7,893.14	3,849.31
		12-31-1944	18,016.75	8,794.04	7,424.81	7,053.57	3,935.15
		12-31-1945	20,359.21	5,111.04	5,082.35	4,828.23	2,693.63
Cowles Broadcasting Co., (formerly Iowa Broadcasting Co.), 715 Locust St., Des Moines.	Radio broadcasting	12-31-1944	99,102.57	47,604.74	47,604.74	45,224.50	18,641.89
Dearborn Brass Co., 805 B Ave. NW., Cedar Rapids.	Manufacturers of plumbing supplies	11-30-1944	36,586.55	22,029.58	7,664.82	5,349.84	2,492.16
		11-30-1945	38,474.68	20,141.45	5,776.69	367.79	205.19
		11-30-1946	37,069.42	21,546.71	7,181.95	579.48	243.39
Dr. Salsbury's Laboratories, 402 Cedar St., Charles City.	Manufacture and sale of poultry and farm animal pharmaceutical and biological remedial preparation.	12-31-1941	76,434.83	32,957.78	22,285.36	17,303.84	5,364.19
		12-31-1942	76,891.67	21,828.52	21,828.52	39,291.34	17,462.83
		12-31-1943	76,891.67	43,253.60	21,828.52	16,384.04	8,731.40
		12-31-1945	76,891.67	21,828.52	21,828.52	16,127.18	8,731.41
Henry Field Seed Co., Shenandoah	Retail seed and nursery stock	8-31-1943	33,571.86	2,719.34	2,719.34	2,447.40	1,441.24
		8-31-1944	33,475.86	2,719.34	2,719.34	5,076.09	2,472.57

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended— (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
Iowa—Continued							
Fisher Governor Co., Marshalltown	Manufacturing control valves and regulators.	12-31-1944	$236,845.26	$49,822.85	$49,822.85	$46,917.90	$19,929.14
		12-31-1945	236,845.26	49,822.85	49,822.85	47,331.70	19,929.15
Highway Equipment Co., Inc., 616 D Ave. NW., Cedar Rapids.	Manufacturing road machinery	8-31-1945	2,993.83	35,218.49	5,001.43	2,128.19	1,373.24
		8-31-1946	4,749.52	33,462.80	3,245.74	444.91	299.26
General Theatre Corp. of Norfolk, 900 Paramount Bldg., Des Moines.	Motion picture theatres	12-31-1943	8,640.92	1,682.21	2,350.37	4,926.47	1,477.94
		12-31-1944	8,640.92	1,682.21	2,350.37	2,232.85	664.43
		12-31-1945	8,640.37	2,350.37	2,350.37	2,232.85	654.43
La Plant-Choate Manufacturing Co., Inc., 3015 1st Ave. East, Cedar Rapids.	Manufacturing of road machinery	6-30-1942	391,392.86	1,588,971.44	74,732.14	6,408.38	1,986.60
		6-30-1943	391,392.86	1,588,971.44	91,357.14	128,501.67	57,111.87
		6-30-1944	391,392.86	1,588,971.44	91,357.14	171,347.73	73,085.73
		6-30-1945	383,392.86	1,588,971.44	91,357.14	72,709.25	36,542.85
Morrison Bros. Co., 24th and Elm St., Dubuque.	Manufacturing steel, iron and brass goods.	12-31-1941	40,184.30	43,651.77	3,230.70	1,363.19	422.59
National By-Products, Inc., 812 Bankers Trust Bldg., Des Moines.	Rendering	12-31-1941	108,713.33	103,335.58	73,389.04	70,460.42	21,842.73
		12-31-1942	122,120.09	117,266.69	63,651.31	45,259.28	25,452.22
New Monarch Machine & Stamping Co., 406 Southwest 9th St., Des Moines.	Metal stamping	12-31-1941 [2]	42,693.69	49,128.23	1,721.88	688.75	213.51
Packard Manufacturing Co., 308 Court Ave., Des Moines.	Coat manufacturers	12-31-1942	4,607.35	7,590.34	2,739.46	3,011.68	903.50
		12-31-1943	3,679.80	8,483.45	3,632.57	3,472.92	1,041.87
		12-31-1944	8,653.80	7,635.79	2,784.91	2,645.66	780.69
The Peterson Paper Co., 301 East 2d St., Davenport.	Wholesale paper, bags, etc	12-31-1945	8,667.92	8,123.56	3,207.08	3,046.72	903.42
Ready Mix Concrete Co., 2020 East 4th St., Sioux City.	Ready mix concrete, sand, gravel, cement and accessories.	12-31-1945	3,245.02	2,541.76	1,055.49	1,002.71	284.99
Red Jacket Manufacturing Co., P. O. Box 270, Davenport.	Farm equipment manufacturer	12-31-1945	60,056.51	9,627.56	9,627.56	9,146.17	3,851.03
River Products Co., 328 Savings and Loan Bldg., Iowa City.	Non-metallic mining and quarrying	12-31-1943	9,658.68	1,517.43	1,517.43	1,365.69	409.71
		12-31-1944	9,658.68	1,517.43	1,517.43	1,441.56	409.70
		12-31-1945	9,751.63	1,424.48	1,424.48	1,353.25	408.30
Schlegel Drug Stores, 1017 Mound St., Davenport.	Retail drug stores	9-30-1946	11,765.86	7,195.16	7,195.16	1,722.89	939.60
The Shores Co., 712 16th St. NE., Cedar Rapids.	Manufacturing chemists	12-31-1941	14,179.97	34,618.71	2,210.48	895.65	223.91
		12-31-1942	15,161.92	33,636.76	1,228.53	1,526.95	499.04
		12-31-1943	16,422.15	32,376.53	None	59.32	19.13
Sorbeau Juvenile Manufacturing Co., 821 Central Ave., Dubuque.	Manufacture and wholesale infants and childrens wear.	11-30-1945	8,692.00	5,719.79	5,719.79	5,433.80	1,632.58
		11-30-1946	8,692.00	5,719.79	5,719.79	461.50	138.66
Spaulding Operating Corp., 302 Kahl Bldg., Davenport.	Hotel and restaurant	12-31-1941	1,295.24	19,795.94	8,632.05	3,021.22	694.88
		12-31-1942	1,619.05	19,472.13	8,308.24	7,477.41	2,243.12
		12-31-1943	1,619.05	12,811.58	8,308.24	7,477.41	2,243.22
		12-31-1944	1,619.05	12,811.58	8,308.24	7,892.83	2,243.22
		12-31-1945	2,004.99	12,425.64	7,922.30	7,526.19	2,139.02
Thomas Truck & Caster Co., 18 South 7th St., Keokuk.	Manufacturing industrial floor trucks and casters.	12-31-1941	7,510.83	18,459.54	12,113.18	4,412.11	1,941.33
Universal Crushed Shell Co., Canal St., Muscatine.	Processing of clam shells	12-31-1941	2,853.04	8,726.07	1,896.96	688.61	158.37
		12-31-1942	2,793.01	8,786.10	1,956.99	-1,764.17	529.25
		12-31-1943	3,442.46	8,136.65	1,307.54	1,180.58	354.18
Waterloo Valve Spring Compressor Co., transferor, R. D. Sulentic, transferee, 1400 East 4th St., Waterloo.	Manufacturing of tools	12-31-1941 [2]	1,296.12	33,378.39	3,347.32	385.13	88.58
		12-31-1942 [2]	1,568.47	33,106.04	7,718.40	6,997.59	2,474.12
		12-31-1943	2,057.02	32,617.49	7,229.85	6,365.74	2,081.32
Younkers Bros., Inc., 7th and Walnut St., Des Moines.	Retail department store	1-31-1944	426,756.80	95,000.09	22,106.85	19,112.82	8,842.75
Kansas							
The Bennett Creamery Co., 207 North Walnut St., Ottawa.	Milk products	12-31-1941	34,888.58	41,762.37	6,847.87	2,496.29	773.8
		12-31-1942	37,999.92	38,651.03	3,736.53	4,901.63	3,130.06
J. S. Dillon & Sons Stores Co., 307 North Washington St., Hutchinson.	Wholesale and retail grocers	12-31-1945	84,465.83	31,436.27	11,040.24	10,488.23	4,386.5
Kentucky							
Aetna Oil Co., 1202 South 3d St., Louisville	Manufacture and sale of petroleum products.	12-31-1941	367,492.93	278,573.00	68,282.44	56,966.58	17,659.64
		12-31-1942	354,615.68	288,615.17	74,903.90	67,413.51	30,179.12
		12-31-1943	338,987.47	302,521.38	84,174.71	75,757.24	33,669.88
		12-31-1944	332,345.15	307,607.21	87,565.26	82,187.00	35,026.10
Ashland Dry Goods Co., Inc., 1409 Winchester Ave., Ashland.	Retail department store	1-31-1946	5,412.59	5,304.22	3,499.50	3,042.17	864.60
Ashland Oil & Refining Co., 1409 Winchester Ave., Ashland.	Petroleum and kindred products	1-1-1941 to 9-30-1941	669,630.37	871,879.15	249,257.52	134,980.19	41,843.85
		9-30-1942	669,630.37	871,801.36	249,257.52	168,402.47	59,806.77
Auburn Hosiery Mills, Auburn	Hosiery manufacturers	6-30-1945	51,366.00	19,601.62	7,123.48	6,767.31	2,849.39
Corhart Refractories Co., Inc., 1600 West Lee St., Louisville.	Manufacturer of tank blocks for glass furnaces.	12-31-1941	261,057.24	122,117.31	49,179.44	25,947.08	8,043.59
		12-31-1942	282,089.71	122,520.03	28,146.97	35,150.25	15,622.34
		12-31-1943	282,089.71	122,520.02	28,146.97	25,332.27	11,258.79
		12-31-1944	282,089.71	122,520.02	28,146.97	6,876.20	2,895.24
		12-31-1945	282,089.71	122,520.02	28,146.97	26,739.62	11,258.79
Jos. Denunzio Fruit Co., Inc., 1st St. and River Rd., Louisville.	Wholesale fruits and vegetables	12-31-1944	15,556.17	36,014.22	7,403.64	7,033.46	3,923.9
		1-1-1945 to 9-30-1945	17,783.94	21,752.82	5,175.87	3,677.69	2,057.40
		9-30-1946	19,146.79	3,813.02	3,813.02	913.10	509.39
Ellis Ice Co., c/o Elizabeth Ellis Graves, Bowling Green (formerly) Hopkinsville.	Manufacturing ice and ice cream	12-31-1944	9,911.36	2,750.95	2,750.95	2,613.40	796.00
Flat Creek Coal Co., c/o Than G. Rice, Bishop Bldg., Madisonville.	Coal mining	12-31-1944	7,467.75	2,182.11	2,182.11	4,146.01	2,313.04
Gamble Dimension Sales Co., 4600 Louisville Ave., Louisville.	Hardwood dimension	3-31-1942	2,498.91	15,339.35	5,101.09	1,694.25	389.68
		3-31-1943	2,498.91	15,339.35	5,101.09	4,189.35	1,256.81
		3-31-1944	2,498.91	15,339.35	5,101.09	3,345.62	1,003.69
Inman Furniture Co., 2817 West Broadway, Louisville.	Furniture manufacturers	12-31-1940	7,447.63	27,603.68	5,708.74	1,560.32	None
		1-1-1941 to 11-30-1941	8,170.97	26,879.34	8,823.82	3,663.40	1,611.88
		11-30-1942	10,101.84	7,987.31	6,892.95	4,246.82	885.75

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Kentucky—Continued							
Kane Manufacturing Co., 2929 Magazine St., Louisville.	Manufacturers of clothing	12-31-1941	$3,894.68	$32,609.61	$1,592.23	$661.91	$152.23
		12-31-1942	4,723.72	37,089.09	1,042.42	2,303.73	691.12
		12-31-1943	5,093.36	36,797.37	750.70	1,828.10	548.44
		12-31-1944	5,833.77	35,699.04	52.37	981.37	278.91
Kirk Coal Mining Co., Beech Creek	Coal mining	8-31-1944	4,532.58	304.42	304.42	284.22	161.35
Model Farms Dairy, 708 Baxter Ave., Louisville.	Dairy products	1-1-1944 to 6-30-1944	11,653.52	9,657.13	5,857.79	2,767.25	786.48
Motor & Electric Supply Co., 523 10th St., Bowling Green.	Motor and electrical supplies	12-31-1943	6,836.98	Unstated	1,250.00	1,125.00	337.50
The Mosler Lock Co., 3d and Scott Sts., Covington.	Manufacture and service of locks	12-31-1941	11,066.39	29,213.61	12,303.18	10,591.51	3,283.38
		12-31-1942	13,405.50	26,874.50	9,964.07	8,967.67	3,666.40
		12-31-1943	15,071.54	25,208.46	8,298.03	7,468.22	3,215.14
		12-31-1944	16,700.05	23,579.95	6,669.52	6,336.05	3,534.85
J. V. Reed & Co., 1102 West Main St., Louisville.	Manufacturers tin tags, pans and baskets.	9-30-1946	39,397.44	8,079.43	8,079.43	4,263.27	1,795.31
Robertson Co., 1315 West Kentucky St., Louisville 10.	Manufacturers of lacquers and finishing materials.	12-31-1941	2,454.82	7,678.12	4,177.13	491.48	152.14
		12-31-1942	3,453.92	7,711.64	3,184.55	3,021.08	906.33
B. B. Smith & Co., Inc., 264 West Main St., Lexington.	Women's apparel at retail	12-31-1945	9,475.00	1,839.93	1,839.93	1,573.14	523.08
Southeastern Gas & Oil Co., Harlan	Wholesale petroleum products, etc.	11-30-1945	6,579.88	1,859.67	1,859.67	607.71	172.71
		11-30-1946	7,220.65	1,218.90	1,218.90	98.36	27.95
T. P. Taylor & Co., 9th and Jefferson, Louisville.	Retail drug	12-31-1941	26,275.05	10,950.05	9,764.00	3,417.40	1,059.39
		1-1-1942 to 9-30-1942	26,275.05	22,752.87	10,797.80	7,268.54	4,280.36
		9-30-1943	26,275.05	22,752.05	10,797.80	9,718.02	5,722.87
		9-30-1944	26,275.05	22,752.87	10,797.80	10,122.20	5,722.83
		9-30-1945	26,275.05	22,752.87	10,797.80	10,257.91	5,722.83
Vetter Produce Co., 104 East Jefferson St., Louisville.	Wholesale produce	3-31-1945	3,669.30	8,222.70	4,671.07	6,447.99	1,980.47
		3-31-1946	3,669.30	4,671.07	4,671.07	3,343.33	950.23
W. A. V. E., Inc., 334 East Broadway, Louisville.	Radio broadcasting	12-31-1944	61,108.89	50,931.97	15,255.89	14,493.10	6,102.35
		12-31-1945	61,108.89	50,931.97	15,255.89	14,493.10	6,102.36
The Geo. Wiedeman Brewing Co., 6th and Columbia Sts., Newport.	Brewery	3-31-1941[2]	258,241.78	265,726.29	32,817.79	8,914.71	None
		3-31-1942[2]	307,462.91	372,467.02	65,004.11	33,023.98	10,237.44
Consider H. Willett, Inc., 30th and Kentucky Sts., Louisville.	Furniture manufacturing	4-30-1942	53,088.23	93,941.10	8,135.07	4,067.54	1,260.94
		4-30-1943	56,269.25	90,760.08	4,954.05	4,458.65	1,981.62
		4-30-1944	56,269.25	90,760.08	4,954.05	3,561.36	1,569.33
Louisiana							
Barksdale Drug Co., Inc., 630 Milam St., Shreveport.	Retail drug store	12-31-1943	1,427.58	1,814.88	568.24	511.42	153.42
		12-31-1944	1,697.06	1,545.40	298.76	283.83	80.66
Bienville Furniture & Manufacturing Co., Inc., 743 Front St., New Orleans.	Furniture manufacturers	5-31-1945	11,181.49	1,799.33	1,799.33	1,709.36	521.81
Bogalusa Lumber Co., Inc., Bogalusa	Manufacture lumber	12-31-1945	10,129.98	3,620.25	3,620.25	3,439.24	1,049.86
Haverty Furniture Co. of New Orleans, Inc., 22 Edgewood Ave., Atlanta, Ga.	Retail furniture	12-31-1944	18,381.29	9,463.13	9,463.13	7,616.51	3,206.95
Iberville Amusement Co., Inc., 201 Dauphine St., New Orleans.	Motion-picture theaters	12-31-1942	6,970.14	22,869.54	7,276.60	6,548.94	1,964.69
		12-31-1943	7,485.76	22,353.92	6,760.98	6,394.43	1,918.33
		12-31-1944	7,319.58	22,520.10	6,927.16	6,680.55	1,983.61
Logansport Lumber Co., Inc., Logansport (formerly Shreveport).	Manufacture of lumber	10-31-1942[1]	10,998.63	None	None	305.20	45.20
Plastoid Products Co., Inc., 518 City Park Ave., New Orleans.	Putty manufacturers	12-31-1942	1,325.26	3,350.68	802.98	722.68	216.80
		12-31-1943	1,337.87	875.77	875.77	902.91	270.87
Maine							
Cabot Amusement Co., Lewiston. Mail: 260 Tremont St., Boston, Mass.	Theaters	12-31-1943	18,149.77	3,345.18	1,299.03	1,169.13	376.71
		12-31-1944	18,149.77	3,345.18	1,299.03	1,234.08	688.49
Rumford Operating Co., 260 Tremont St., Boston, Mass. (formerly Lewiston).	do	12-31-1943	7,583.86	2,828.68	1,537.91	1,384.12	415.23
		12-31-1944	7,583.86	2,828.68	1,537.91	1,461.01	415.24
Union Theatre Co., 55 Lisbon St., Lewiston	do	12-31-1945	54,227.29	31,001.29	18,858.98	17,916.03	7,543.58
		12-31-1945	54,227.29	31,001.29	18,858.98	17,916.03	7,543.58
Maryland							
A & N Trading Co., Inc., 8th and D Sts. NW. Washington, D. C.	Clothing and sporting goods	1-31-1945	46,171.98	11,389.47	11,389.47	7,053.04	4,555.79
American Broadcasting Stations, Inc. (formerly American Broadcasting Co.), 807 Barr Bldg., Washington, D. C.	Radio broadcasting	12-31-1941	23,107.31	46,707.46	16,303.92	5,706.37	1,768.97
		12-31-1943	26,843.45	42,971.32	12,567.78	11,311.00	6,660.91
		12-31-1944	26,843.45	42,971.32	12,567.78	11,939.39	6,660.92
		12-31-1945	26,843.45	42,971.32	12,567.78	11,020.31	6,660.92
Auth Bros. Inc., 1117 F St. SW., Washington, D. C.	Wholesale meats and provisions	4-30-1945	1,626.17	3,802.14	3,802.14	3,612.03	1,026.57
		4-30-1946	3,106.97	2,321.34	2,321.34	1,480.24	420.70
The Bartgis Bros. Co., Ilchester	Manufacturer of paper board containers.	12-31-1944	92,635.67	13,115.73	13,115.73	1,477.30	622.02
Cafritz Co., 1404 K St. NW., Washington, D. C.	Agents, brokers, managers, etc	12-31-1940	2,954.05	39,903.01	5,803.41	1,721.69	None
		12-31-1941	24,123.79	41,982.28	8,082.04	6,609.01	2,048.79
T. A. Canty, Inc., 1023 Cathedral St., Baltimore.	Distributors and consultants electric arc welding equipment and supplies.	12-31-1943	6,244.38	1,321.69	1,321.69	1,189.52	356.86
		12-31-1944	6,811.07	755.00	755.00	717.27	203.85
Capital Broadcasting Co., Inc., 1000 Connecticut Ave. NW., Washington, D. C.	Radio station	12-31-1944	3,968.43	7,431.57	6,345.72	12,234.04	5,915.52
		12-31-1945	3,842.93	7,557.07	6,471.22	6,147.66	1,753.52
Coca-Cola Bottling Co. of Baltimore, 2525 Kirk Ave., Baltimore.	Bottling and sale of a soft-drink beverage under the trade mark "Coca-Cola".	12-31-1940	280,556.85	129,326.05	14,953.00	1,574.08	None
		12-31-1941	351,991.53	202,813.65	21,918.02	11,709.52	3,629.95
		12-31-1942	351,991.53	202,813.65	21,918.02	19,726.22	8,767.2
Colony House, Inc., 4244 Connecticut Ave. NW., Washington, D. C.	Retail furniture store	12-31-1945	8,942.87	10,457.96	10,457.96	9,935.06	4,067.86
Delvale Dairies, Inc., 2030 Harford Rd., Baltimore.	Ice cream—wholesale and retail	12-31-1943	5,719.19	13,743.70	2,752.94	2,915.70	874.70
		12-31-1944	5,894.76	13,568.13	2,577.37	2,825.85	803.12
		12-31-1945	5,995.42	13,467.39	2,476.71	2,679.20	761.45
Eastern Shore Gas Corp., Box 727, Salisbury	Distribution of liquefied petroleum gas.	12-31-1943	37,618.01	12,719.38	12,719.38	11,447.45	5,900.49
		12-31-1944	41,460.05	12,719.38	12,719.38	12,083.41	5,087.75
		12-31-1945	43,245.19	12,719.38	12,719.38	12,083.41	5,087.75
Erlebacher, Inc., 1210 F St. NW., Washington, D. C.	Ladies ready-to-wear	7-31-1944	11,648.42	4,627.34	4,627.34	4,299.55	1,492.19
		7-31-1945	11,648.42	4,627.34	4,627.34	4,395.97	1,648.21

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Maryland—Continued							
The Evening Star Broadcasting Co., Trans-Lux Bldg., 14th and H Sts. NW., Washington, D. C.	Radio broadcasting	12-31-1945	$23, 687. 35	$46, 131. 11	$46, 131. 11	$29, 146. 12	$20, 573. 11
Frank M. Ewing, Inc., 4511 Rhode Island Ave., Brentwood, Md.	Retail lumber and building materials and real estate business.	12-31-1940	1, 924. 44	25, 877. 78	6, 990. 76	1, 158. 69	None
		12-31-1941	3, 966. 78	30, 457. 59	6, 605. 41	2, 782. 48	862. 57
		12-31-1942	9, 310. 86	25, 113. 51	4, 038. 31	1, 846. 07	1, 186. 05
J. H. Filbert, Inc., 804 North Franklintown Rd., Baltimore 16, Md.	Manufacturers of oleo and mayonnaise.	12-31-1942	33, 839. 99	104, 241. 78	37, 090. 09	33, 559. 13	16, 336. 19
		12-31-1944	48, 378. 40	134, 210. 34	26, 941. 82	25, 594. 73	10, 776. 72
Julius Garfinckel & Co., Inc., F St. at 14th NW., Washington, D. C.	Retail merchandising—department store.	7-31-1942	305, 436. 88	623, 461. 03	16, 138. 12	8, 617. 29	2, 237. 24
		7-31-1943	305, 436. 88	55, 858. 57	16, 138. 12	14, 524. 31	6, 455. 25
		7-31-1944	329, 223. 88	56, 078. 97	16, 138. 12	9, 828. 35	None
Govans Corp., 5436 Harford Rd., Baltimore	Motion-picture theater	12-31-1945	12, 083. 61	4, 632. 59	4, 632. 59	5, 125. 08	1, 976. 39
Johnson & Wimsatt, Inc., 9th and Maine Ave. SW., Washington, D. C.	Wholesale building materials	12-31-1944	95, 263. 49	28, 769. 94	10, 116. 95	9, 989. 12	4, 205. 94
The H. E. Koontz Creamery Inc., 5600 Reisterstown Rd., Baltimore.	Wholesale retail milk and manufactured cream and dairy products.	12-31-1942	17, 757. 00	76, 690. 96	25, 713. 00	23, 141. 71	13, 089. 57
		12-31-1943	23, 459. 65	71, 744. 66	20, 766. 70	21, 962. 75	12, 891. 21
		12-31-1944	32, 690. 88	69, 175. 00	18, 197. 04	18, 895. 50	9, 126. 27
		12-31-1945	39, 197. 24	66, 763. 58	15, 785. 62	16, 195. 06	7, 087. 36
Little Tavern Shops, Inc., 1007 Ripley St., Silver Spring.	Lunch rooms	8-31-1941	66, 433. 84	37, 682. 72	11, 173. 39	3, 352. 01	None
		8-31-1942	84, 238. 48	19, 879. 08	16, 470. 21	7, 386. 51	2, 628. 33
		8-31-1943	84, 238. 48	19, 878. 08	16, 470. 21	14, 823. 19	6, 588. 08
		8-31-1944	84, 238. 48	19, 878. 08	16, 470. 21	15, 372. 19	6, 588. 07
		8-31-1945	84, 238. 48	19, 878. 08	16, 470. 21	15, 646. 70	6, 588. 08
		8-31-1946	84, 393. 00	19, 281. 02	16, 315. 69	5, 180. 80	2, 181. 39
Marlyn Apartment Co., 1200 18th St., Washington, D. C.	Real estate—apartment hotel	12-31-1941	17, 330. 81	16, 202. 13	13, 340. 23	4, 786. 41	1, 483. 83
		12-31-1942	21, 663. 52	11, 869. 42	9, 007. 52	5, 706. 70	3, 560. 21
		12-31-1943	21, 663. 52	11, 869. 42	9, 007. 52	7, 067. 66	4, 162. 08
The Maryland Pharmaceutical Co., 2419 Greenmount Ave., Baltimore.	Manufacturing druggists	4-30-1943	24, 454. 05	68, 170. 95	44, 420. 95	33, 447. 26	20, 439. 35
		4-30-1944	24, 454. 05	68, 170. 95	44, 420. 95	25, 885. 15	20, 224. 47
		4-30-1945	24, 454. 05	68, 170. 95	44, 420. 95	42, 199. 90	19, 789. 36
		4-30-1946	24, 454. 05	68, 170. 95	44, 420. 95	23, 670. 03	13, 328. 69
Maryland Plastics, Inc., Federalsburg	Manufacturers of molded products	10-31-1942	6, 616. 51	100, 258. 49	29, 609. 90	15, 457. 88	6, 812. 49
		10-31-1943	8, 940. 13	97, 934. 87	36, 445. 84	33, 044. 04	16, 553. 19
		10-31-1944	10, 769. 68	45, 962. 77	34, 616. 29	28, 991. 30	16, 580. 72
		10-31-1945	12, 642. 32	44, 090. 13	32, 743. 65	28, 334. 58	16, 088. 12
		10-31-1946	18, 055. 82	39, 551. 77	28, 205. 29	4, 584. 19	2, 421. 46
The National Brewing Co., 3602 O'Donnell St., Baltimore.	Brewers	12-31-1940	181, 674. 06	569, 851. 75	59, 999. 25	20, 911. 27	None
		12-31-1941	220, 741. 68	530, 784. 13	154, 997. 20	86, 572. 55	25, 495. 62
		12-31-1942	220, 741. 68	530, 784. 13	196, 409. 86	176, 768. 88	78, 563. 94
		12-31-1943	220, 741. 68	530, 784. 13	196, 409. 86	176, 768. 88	78, 563. 95
		12-31-1944	220, 741. 68	530, 784. 13	196, 409. 86	177, 161. 47	78, 563. 95
		12-31-1945	220, 741. 68	530, 784. 13	196, 409. 86	180, 103. 82	78, 563. 95
National Engineering Products, Inc., Washington Bldg., 15th St. and New York Ave., Washington, D. C.	Manufacturing and sales	12-31-1945	6, 784. 04	2, 830. 43	2, 830. 43	2, 389. 87	764. 22
The H. R. Nicholson Co., 111 South Gay St., Baltimore.	Flavoring extracts and syrups	12-31-1943	6, 150. 00	6, 200. 00	6, 200. 00	7, 523. 25	2, 256. 98
		12-31-1944	6, 150. 00	6, 200. 00	6, 200. 00	5, 890. 00	2, 289. 72
Potomac Electric Power Co., 929 E St. NW., Washington, D. C.	Public utility-electric light and power	12-31-1941	4, 445, 635. 86	28, 810. 89	29, 111. 81	4, 869. 68	1, 509. 60
Schleisner Co., Inc., 300 North Howard St., Baltimore.	Ladies wearing apparel	1-31-1942	23, 120. 94	58, 619. 53	25, 786. 10	3, 823. 63	1, 185. 33
		1-31-1943	23, 084. 28	58, 338. 44	25, 505. 01	50, 397. 21	24, 961. 98
		1-31-1944	21, 887. 56	58, 338. 44	25, 505. 01	14, 212. 89	11, 937. 81
H. G. Smithy Co., Inc., 811 15th St. NW., Washington 5, D. C.	Real estate agents	12-31-1944	26, 384. 74	7, 109. 29	1, 814. 43	1, 723. 70	961. 64
		12-31-1945	26, 384. 74	7, 109. 30	1, 814. 43	1, 723. 70	961. 64
The Standard Insulation Co. of Maryland, Inc., 1117 Low St., Baltimore.	Industrial and private insulation engineers and contractors.	12-31-1943[1]	7, 449. 59	None	None	6, 704. 63	2, 011. 39
The Standard Lime & Stone Co., 2000 First National Bank Bldg., Baltimore.	Lime and stone quarries	12-31-1941	646, 840. 03	356, 922. 34	73, 654. 38	44, 192. 38	13, 699. 64
		12-31-1942	713, 897. 53	289, 914. 84	7, 512. 06	6, 760. 85	3, 004. 82
		12-31-1943	713, 897. 53	289, 914. 84	7, 512. 06	6, 760. 85	3, 004. 83
		12-31-1944	713, 897. 53	239, 724. 22	11, 163. 19	10, 604. 56	4, 465. 07
		12-31-1945	713, 897. 53	239, 724. 22	15, 767. 35	14, 978. 98	6, 306. 94
Suburban Club Carbonated Beverage Co., Inc., 400 Key Highway, Baltimore.	Bottler of soft drinks	12-31-1943	64, 135. 46	7, 565. 79	7, 565. 79	13, 618. 43	6, 052. 64
		12-31-1944	64, 135. 46	7, 565. 79	7, 565. 79	7, 187. 51	3, 026. 32
Suburban Club Ginger Ale Co., Inc., 901 17th St. NE., Washington, D. C.	do	12-31-1941	21, 383. 23	18, 086. 11	8, 676. 77	3, 904. 54	1, 210. 40
		12-31-1942	21, 383. 23	18, 086. 11	8, 676. 77	7, 809. 09	4, 598. 69
		12-31-1943	21, 383. 23	8, 676. 77	8, 676. 77	7, 809. 10	4, 598. 69
		12-31-1944	21, 383. 23	8, 676. 77	8, 676. 77	8, 242. 93	4, 598. 69
Swope Jewelry Co., Inc., 1114 F St., NW., Washington, D. C.	Retail installment jewelry	6-30-1945	6, 664. 74	5, 192. 46	5, 192. 46	4, 932. 83	1, 441. 20
		6-30-1946	6, 664. 74	6, 663. 59	5, 192. 46	2, 486. 70	278. 12
Uptown Amusement Corp., 5010 Park Heights Ave., Baltimore.	Motion picture theater	8-31-1943	11, 907. 81	10, 210. 36	2, 030. 59	3, 154. 06	946. 22
		8-31-1944	13, 357. 58	8, 760. 59	580. 82	1, 405. 43	426. 65
Victor Products Corp., 901 Pope Ave., Hagerstown.	Manufacturer of refrigeration products and reclaim rubber.	12-31-1943[1]	175, 564. 85	None	None	39, 932. 77	17, 747. 89
		12-31-1944	131, 195. 11	44, 369. 74	44, 369. 74	26, 335. 88	17, 747. 89
Washington Railway & Electric Co., 10th and E sts. NW., Washington, D. C.	Holding company-public utilities	12-31-1943	4, 333, 182. 74	29, 111. 80	29, 111. 80	26, 200. 62	12, 226. 95
Wesmond Building & Investment Co., 1732 K St. NW., Washington, D. C.	Real estate development	12-31-1940	22, 607. 08	24, 315. 77	5, 322. 92	1, 330. 73	None
		12-31-1941	27, 577. 36	27, 740. 43	5, 387. 64	3, 771. 25	1, 160. 23
		12-31-1942	27, 577. 36	27, 740. 43	5, 387. 64	348. 88	205. 34
Western Wine Corp., 1101 Brunswick St., Baltimore 23.	Wine bottling and distributing	4-30-1943[1]	4, 328. 54	None	None	1, 097. 13	329. 13
Wolf Furniture Co. of Cumberland Md., Inc., 38-40 North Michigan St., Cumberland.	Retail home furnishings	12-31-1943	4, 009. 94	26, 620. 91	13, 623. 41	12, 261. 07	3, 754. 76
		12-31-1945	7, 101. 07	9, 048. 93	10, 532. 28	10, 005. 67	2, 931. 53
Woodward & Lothrop, 11th and F Sts. NW., Washington, D. C.	Department store	7-31-1941	818, 704. 85	91, 762. 32	53, 227. 72	23, 952. 48	None
		7-31-1942	984, 477. 67	119, 809. 56	86, 122. 72	53, 868. 01	17, 584. 14
		7-31-1943	1, 028, 242. 04	76, 045. 19	42, 358. 35	38, 122. 52	16, 943. 33
		7-31-1944	1, 028, 242. 04	42, 358. 35	42, 358. 35	25, 796. 92	16, 943. 76
		7-31-1946	1, 028, 242. 04	42, 358. 35	42, 358. 35	40, 240. 43	7, 104. 36
The Young Mens Shop, Inc., 1319 F St. NW., Washington, D. C.	Retail clothing	1-31-1942	9, 845. 61	51, 904. 39	6, 441. 53	2, 780. 38	945. 01
		1-31-1943	12, 801. 15	48, 948. 85	5, 251. 30	5, 175. 84	1, 614. 17
		1-31-1944	13, 102. 55	48, 647. 45	4, 949. 90	4, 525. 66	1, 477. 91
Massachusetts							
Alexander Wool Combing Co., 95 Bridge St., Lowell.	Wool combing and scouring	6-30-1943	5, 257. 20	28, 356. 04	25, 883. 77	23, 295. 39	9, 985. 27
		6-30-1944	6, 658. 22	24, 482. 75	24, 482. 75	22, 643. 19	10, 253. 77
Allied Theatres of Bangor, 60 Scollay Square, Boston.	Theaters	12-31-1943	25, 214. 15	1, 557. 22	1, 557. 22	1, 401. 50	825. 33
		12-31-1944	25, 214. 15	1, 557. 22	1, 557. 22	1, 479. 35	825. 32

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Massachusetts—Continued							
Athol Gas & Electric Co., 441 Stuart St., Boston.	Public utility—gas and electric	12-31-1945	$78,222.68	$3,896.79	$3,896.79	$3,701.95	$1,558.72
Byfield Felting Co., 217 Jackson St., Lowell	Manufacturing of hair and wool sheet felt and wheels.	12-31-1945	7,828.49	14,623.99	14,623.99	10,392.50	4,033.33
Eastern Wool Warehouse, Inc., 280 Summer St., Boston.	Wool warehouse	5-31-1943	2,047.29	17,083.57	8,315.97	3,413.85	1,024.16
		5-31-1944	2,284.57	16,846.29	8,078.69	7,438.58	2,184.25
		5-31-1945	3,135.92	15,994.94	7,227.34	6,865.97	1,958.65
		5-31-1946	4,437.21	14,693.65	5,926.65	2,524.49	717.50
Glick Waste Co., 10 Bracket Ct., Worcester	Dealers in wool waste	12-31-1943	11,374.86	2,034.34	139.87	251.77	148.26
S. Godfrey Co., 49 Front St., East Toronto, Canada.	Wool and cotton dealers	1-31-1941	5,562.91	18,187.09	6,978.16	1,744.54	None
		1-31-1942	6,599.64	17,150.36	7,650.36	3,022.20	1,329.77
		1-31-1943	9,572.48	14,177.52	4,677.52	4,209.77	1,262.93
		1-31-1944	9,241.38	5,008.62	5,008.62	4,529.03	1,359.55
		1-31-1945	11,456.87	2,793.13	2,793.13	1,953.00	596.19
		1-31-1946	12,352.78	1,897.78	1,897.78	2,982.82	910.54
Hoyt & Worthen Tanning Corp., Railroad St., Haverhill.	Tanners of skivers, lambskins, sheepskins, and chamois.	10-31-1942	23,392.72	20,267.28	8,763.30	5,209.88	2,897.02
		10-31-1943	27,341.26	29,125.40	4,841.76	4,333.29	2,551.83
		10-31-1944	27,438.88	5,807.47	4,717.14	4,441.41	2,500.08
		10-31-1946	27,147.07	6,099.28	5,008.95	795.25	443.67
Leavitt Stores Corp. of New Hampshire, 855 Elm St., Manchester.	Department store	1-31-1941	13,730.53	17,736.32	5,789.89	860.97	None
		1-31-1942	15,882.89	25,351.88	9,376.63	3,750.65	1,162.71
		1-31-1943	15,882.89	25,351.88	9,376.63	8,438.97	3,986.75
		1-31-1944	19,967.06	21,267.71	5,292.46	6,952.32	3,541.46
		1-31-1945	17,484.51	23,750.26	7,775.01	7,691.98	4,291.31
		1-31-1946	18,283.18	22,951.59	6,976.34	6,064.65	3,383.42
Munroe & Arnold-Merritt Express Inc., 426 Essex St., Salem.	Public utilities—highway freight transportation including local trucking and warehousing and storage.	12-31-1944	6,331.68	31,398.25	12,228.96	21,368.96	6,778.95
Rockland Amusement Co., 60 Scollay Square, Boston.	Motion picture theater	12-31-1943	17,087.42	824.01	824.01	741.60	238.91
		12-31-1944	17,087.42	824.01	824.01	782.81	436.72
		12-31-1945	17,087.42	824.01	824.01	792.81	436.48
Seaboard Construction Co., 201 Marginal St., Chelsea.	Marine bridge and general construction.	12-31-1943	5,649.73	4,335.72	4,335.72	3,902.14	1,170.65
		12-31-1944	5,962.58	4,022.87	4,022.87	3,821.72	1,086.17
Twin Tanners, Inc., 9 Orchard St. (formerly Peabody, Mass.), Dover.	Leather tanning on contract basis	12-31-1941	3,246.96	34,753.04	4,549.59	1,592.35	386.93
		12-31-1942	2,290.99	35,709.01	5,633.01	5,406.73	1,622.02
		12-31-1943	2,202.37	35,797.63	5,874.18	5,388.90	1,616.67
		13-31-1944	2,766.03	35,233.37	5,310.52	5,044.98	1,433.84
		12-31-1945	3,850.51	34,149.49	4,226.04	4,014.74	1,241.38
Wesmas Candy Corp., 265 State St., Springfield.	Candy vending	4-21-1941 to 12-31-1941	800.00	8,884.00	7,142.71	2,034.21	467.87
		12-31-1942	1,390.88	13,381.06	6,551.83	5,896.64	1,768.99
		12-31-1943	1,900.87	12,871.07	6,041.84	5,437.66	1,631.29
		12-31-1944	2,888.64	11,883.30	5,054.07	4,801.36	1,364.60
Westfield Knitting Mills, Inc., Manchester	Manufacturers of boys sweaters	11-30-1944	2,257.84	2,492.16	2,492.16	2,361.52	674.16
Michigan							
Alpena Hotel Co., Alpena	Hotel	12-31-1945	4,431.02	1,604.85	1,604.85	1,524.61	433.31
American Auto-Felt Corp., 617 Crosby St. NW., Grand Rapids.	Textile manufacturer	12-31-1945	25,729.14	12,188.60	12,188.60	11,785.06	6,574.81
American Broach & Machine Co., 415 East Huron St., Ann Arbor.	Manufacturer of machine tools	12-31-1940	41,737.61	66,349.24	24,200.93	9,680.37	None
		12-31-1941	50,525.09	76,837.35	26,964.79	16,178.87	5,015.45
		12-31-1944	50,568.35	26,921.53	26,921.53	14,995.53	10,768.61
		12-31-1945	57,332.77	20,157.11	20,157.11	19,149.66	8,062.85
Applied Arts Corp., 365 Lane Ave. Southwest, Grand Rapids.	Metal manufacturing	12-31-1943	53,149.09	5,912.75	5,912.75	5,321.47	2,365.09
		12-31-1944	53,149.09	5,912.75	5,912.75	5,617.11	2,365.09
		12-31-1945	53,028.32	6,033.52	6,033.52	5,731.84	2,413.40
J. Brodie & Son, Inc., 1329 East Fort St., Detroit.	Ventilation contractors	12-31-1943[2]	2,897.12	9,719.40	3,752.88	3,377.60	1,013.28
Bronte Champagne and Wines Co., 1716 Riopelle St., Detroit.	Wine manufacturing	12-31-1942[2]	19,758.43	91,257.02	2,124.43	2,849.58	1,374.13
W. S. Butterfield Theatres, Inc., 1492 National Bank Bldg., Detroit 26.	Operating motion picture theaters	12-31-1944	530,164.32	12,622.32	12,622.37	11,991.25	5,048.94
Clement Industrial Electric Co., 223 Erie St. NW., Grand Rapids.	Electrical contracting	12-31-1945	7,871.80	1,391.39	1,391.99	1,876.42	533.30
Detroit Surfacing-Machine Co., 7433 West Davison Ave., Detroit.	Manufacturing of electric sanding machines.	12-31-1941	1,616.19	26,441.77	5,793.81	2,168.76	542.18
		12-31-1942	2,615.79	25,347.17	4,794.21	4,314.79	1,294.44
		12-31-1943	2,991.94	24,971.02	4,418.06	3,976.26	1,192.88
		12-31-1944	3,371.62	24,591.34	4,038.38	3,836.47	1,090.36
		12-31-1945	4,393.24	23,569.72	3,016.76	2,865.92	814.53
Dix Auto Electric Service, c/o Lloyd A. Johnson, 22608 Nona, Detroit.	Auto service and repair	12-31-1941	5,474.71	Unstated	1,559.60	545.86	125.55
		12-31-1942	7,013.91	Unstated	20.40	20.63	6.60
Dunn Sulphite Paper Co., Riverview Ave., Port Huron.	Papers manufacturers	12-31-1942[1]	117,711.94	None	None	8,046.81	3,576.41
Elbro Corp., 701 Peninsular Bldg., Detroit	Real estate	12-31-1943	2,280.00	380.00	380.00	342.00	102.58
Enterprise Brass Works Corp., 2897 McCracken Ave., Muskegon.	Plumbing brass goods manufacturing	12-31-1944	10,911.58	22,338.42	1,307.92	1,242.53	379.30
		12-31-1945	10,911.58	22,338.42	1,307.92	1,242.52	379.30
Harry Ferguson, Inc. (formerly: Ferguson-Sherman Manufacturing Corp.), 15020 Woodward Ave., Detroit.	Manufacture and sell agricultural implements and tractors.	12-31-1940	244,634.03	2,100,498.98	484,924.71	211,788.58	None
		12-31-1941	298,106.74	3,056,999.70	658,069.92	424,338.47	131,544.93
		12-31-1942	298,106.74	3,199,614.52	658,069.92	543,410.15	241,515.62
		12-31-1943	298,106.74	3,199,614.52	658,069.92	568,792.56	263,203.96
		12-31-1944	298,106.74	3,199,614.52	658,069.92	329,952.24	263,203.97
Finsterwald Clothing Co., 235 Monroe Ave., Detroit 26.	Retail clothing	1-31-1945	23,159.10	55,770.50	7,971.16	8,029.39	4,479.56
		1-31-1946	25,485.99	53,443.61	5,644.27	5,406.41	3,867.94
Floral City Furniture Co., 1314 North Telegraph Rd., Monroe.	Manufacture and retailing of furniture	12-31-1940	9,222.27	3,159.43	4,742.73	1,184.84	None
Freedman Bros. & Co., 1352 Napolean St., Detroit 7.	Wholesale grocery	6-30-1942	2,931.67	20,818.33	807.05	282.46	64.97
		6-30-1943	2,931.67	20,818.33	807.05	726.35	217.90
		6-30-1944	3,423.98	20,326.02	314.74	566.14	147.75
Gage Products Co., 22750 Woodward Ave., Ferndale 20.	Wholesale distributors of petroleum products.	12-31-1945	4,212.15	849.81	849.81	807.32	229.44

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Michigan—Continued							
Genesee Motors, Inc., 1409 North Saginaw St., Flint.	Automobile sales and service	12-31-1941	$6,608.43	$7,239.90	$3,366.58	$1,647.23	$724.77
		12-31-1942	7,868.57	5,980.25	2,106.43	949.08	284.73
		12-31-1943	6,450.27	7,398.55	3,524.73	2,203.25	660.97
Grand Rapids Fibre Cord Co., 901 Ottawa Ave., NW., Grand Rapids 2.	Manufacture of fibre cord, twisted and woven paper products.	9-30-1941	82,069.59	15,546.28	3,553.25	1,065.97	None
		9-30-1943	101,275.69	38,931.94	3,998.03	6,362.54	2,827.80
		9-30-1944	101,275.69	38,931.94	3,998.03	3,747.88	1,599.22
Hamlin's Inc., 89 Kercheval Ave., Grosse Pointe Farms.	Retail grocery	10-31-1945	2,551.57	5,213.90	5,213.90	4,953.21	1,407.75
		10-31-1946	2,551.57	5,213.90	5,213.90	827.79	235.26
Heidrich Tool and Die Corp., 2441 Bellevue Ave., Detroit.	Manufacturers of tools and dies and special machine tools.	1-31-1944 [2]	31,952.55	6,514.08	6,514.08	5,890.33	3,452.48
		1-31-1945 [2]	31,952.55	6,514.08	6,514.08	6,188.38	2,141.22
		1-31-1946 [2]	31,952.55	6,514.08	6,514.08	5,662.79	3,159.25
Hoffman Combustion Engineering Co., 710 Marquette Bldg., Detroit 26.	Automatic stokers	12-31-1941	12,590.02	37,741.35	3,205.38	1,121.88	493.64
		12-31-1942	12,876.06	37,455.31	3,205.38	5,769.69	3,397.71
		12-31-1943	13,676.06	36,655.31	3,205.38	2,884.84	903.07
		12-31-1945	13,676.06	34,708.74	3,205.38	6,090.22	3,397.69
The Home Furnishing Co., 201-223 North Burdick St., Kalamazoo.	Retail furniture and house furnishings	1-31-1942	14,829.75	24,923.29	3,172.75	1,110.46	488.89
		1-31-1946	16,932.20	22,820.84	1,070.30	930.42	519.08
Imperial Furniture Co., 1642 Broadway Ave. NW., Grand Rapids.	Manufacture of furniture and aircraft parts.	12-31-1941	153,159.25	65,206.56	3,800.00	1,710.01	530.10
		12-31-1942	153,159.25	65,206.56	3,800.00	6,840.00	3,040.00
Index Machine & Tool Co., 539-43 North Mechanic St., Jackson.	Machine tool manufacturer	12-31-1944	4,472.42	5,212.04	5,212.04	4,951.44	1,407.25
		12-31-1945	4,472.42	5,212.04	5,212.04	4,951.44	1,407.25
Inter-City Coach Line Co., 316 North Grand Ave., Lansing.	City bus lines	11-30-1942	37,054.33	93,664.53	5,695.67	3,683.10	1,741.03
		11-30-1943	37,054.33	93,664.53	5,695.67	5,126.11	3,018.71
		11-30-1944	38,913.30	3,836.70	3,836.70	3,628.62	2,033.46
		11-30-1945	38,913.30	3,836.70	3,836.70	3,644.87	2,033.45
Ithaca Roller Mills, Ithaca	Elevator and grain	12-31-1945	20,684.64	12,210.66	1,640.36	1,558.35	869.39
Johnson, Larsen & Co., 6530 Beaubien St., Detroit 2.	Contracting—heating, plumbing, and power piping.	12-31-1941	31,025.76	16,944.49	11,546.50	9,236.86	2,863.42
		12-31-1943	37,226.51	10,743.74	5,345.75	7,990.91	3,551.51
		12-31-1944	37,226.51	10,743.74	5,345.75	5,078.46	2,498.85
Jacobson Stores, Inc., 113 West Michigan Ave., Jackson.	Retail trade—ladies ready to wear	7-31-1945	22,826.93	33,959.32	2,505.43	4,372.06	2,439.19
Albert Kahn Associated Architects & Engineers, Inc., 345 New Center Bldg., Detroit 2.	Architects and engineers	2-28-1943	8,156.00	234,364.55	233,807.33	126,242.79	95,333.21
		2-29-1944	11,504.73	231,015.82	230,458.60	113,748.48	94,530.69
		2-28-1945	22,844.51	219,676.04	219,118.82	120,548.94	89,877.74
		2-28-1946	27,784.07	214,736.48	214,179.26	86,279.39	73,154.78
Kaywood Corp., 1225 Milton St., Benton Harbor.	Manufacturing and sale of sundry articles.	6-30-1945	5,954.16	10,634.96	10,589.13	24,589.22	8,391.35
Kysor Heater Co., Haynes St., Cadillac	Manufacture of bus heaters	1-1-1940 to 11-30-1940	86,229.17	23,564.23	14,388.18	3,525.00	None
		11-30-1941	86,299.17	31,593.63	14,318.18	5,011.37	None
		11-30-1942	103,577.61	42,376.59	19,409.39	23,602.33	9,285.63
		11-30-1944	109,972.53	35,981.67	13,014.47	8,616.42	4,007.87
		11-30-1945	109,972.53	35,982.17	13,014.47	12,363.75	5,205.79
		11-30-1946	111,481.57	11,505.43	13,014.47	1,050.08	377.32
Lamina Dies & Tools, Inc., 14925 West Eleven Mile Rd., Berkley.	Manufacture of lamination dies, tools, and gages.	12-31-1941	2,351.20	125,293.27	9,523.80	4,317.80	1,338.52
		12-31-1943	5,411.72	179,894.90	6,463.28	3,272.99	2,152.17
The Lester Tool and Engineering Corp., 8690 Grinnell Ave., Detroit.	Tool designing and engineering	12-31-1943	4,429.55	None	None	2,595.35	778.60
Lonergan Manufacturing Co., 704 Clark St., Albion.	Manufacturing space heaters	11-30-1944	50,891.12	79,733.88	11,283.13	31,756.38	13,430.98
		11-30-1945	50,891.12	79,733.88	11,283.13	10,718.97	4,513.25
		11-30-1946	55,579.11	22,288.67	11,283.13	674.08	383.56
Marble-Card Electric Co., Superior Ave., Gladstone.	Manufacturers of electrical machinery	12-31-1943	8,788.88	63,674.21	2,952.38	1,529.52	797.14
		12-31-1944	8,323.00	64,140.09	3,418.26	4,505.70	2,513.71
		12-31-1945	9,686.02	62,777.07	2,055.24	2,427.48	724.75
Masco Screw Products Co., 2700 Franklin St., Detroit.	Manufacturing screw machine products.	12-31-1940 [2]	45,259.10	19,436.60	4,393.86	1,318.16	None
		12-31-1941 [2]	54,706.80	27,678.96	5,605.96	2,802.98	868.93
		12-31-1942	59,577.36	25,283.78	735.40	661.85	294.17
		12-31-1943	59,577.36	735.40	735.40	661.86	294.15
		12-31-1944	59,577.36	735.40	735.40	698.63	294.16
		12-31-1945	59,577.36	735.40	735.40	698.63	294.15
Mathew Furniture Co., 7760 Harper Ave., Detroit.	Retail furniture	5-31-1941	3,252.21	19,308.97	2,217.02	1,087.50	None
		5-31-1942	3,661.90	18,899.28	3,536.40	2,149.16	494.49
		5-31-1945	4,955.63	14,044.37	2,242.67	2,130.54	551.53
		5-31-1946	5,873.17	1,325.13	1,325.13	738.09	208.11
McLouth Steel Corp., 300 South Livernois Ave., Detroit.	Strip steel rolling mill	12-31-1940	220,086.67	674,374.52	89,209.46	40,144.26	None
		12-31-1941	266,596.20	671,223.09	160,073.85	96,044.33	29,773.75
		12-31-1942	268,152.01	671,223.10	160,073.86	144,066.47	64,029.55
Merchants Wholesale Bakery, 855-865 West Washington St., Marquette.	Manufacturing, bakery goods	12-31-1945	6,758.30	1,197.90	1,197.90	936.28	266.10
Michigan Mills Paper Co., 412 Fidelity Bldg., Benton Harbor.	Paper dealer	12-31-1945	1,983.75	5,265.86	5,265.86	5,002.57	1,421.78
Michigan Wineries, Inc., Paw Paw	Wine manufacturers	6-30-1943	6,346.76	38,925.44	5,255.03	4,729.53	1,418.85
		6-30-1944	6,346.76	49,544.85	5,255.03	4,860.20	1,434.77
Millman Bros., Inc., 2210 Park Ave., Detroit.	Ladies apparel and accessories	7-31-1942	4,738.66	26,398.81	5,990.23	2,786.54	1,158.68
		7-31-1943	6,073.48	25,154.11	4,745.53	3,027.25	1,364.31
		7-31-1944	7,224.55	24,003.04	3,594.46	3,611.02	1,058.86
		7-31-1945	7,670.58	23,557.01	3,148.43	3,268.52	945.32
		7-31-1946	8,858.29	22,369.30	1,960.72	950.92	278.94
Milner Hotel, Inc. (Connecticut), 3500 Book Tower, Detroit.	Hotel operation	12-31-1945	9,527.14	4,041.71	4,041.71	473.96	135.23
Milner Hotels, Inc.) Mississippi), 3500 Book Tower, Detroit.	do	12-31-1944	2,294.93	541.58	541.58	642.75	182.56
Milner Hotels, Inc. (Ohio), 3500 Book Tower Bldg., Detroit.	do	12-31-1944	33,023.24	6,960.37	6,960.37	6,612.35	3,689.00
		12-31-1945	33,023.24	6,960.37	6,960.37	6,612.35	3,689.00
Milner Hotels, Inc. (Utah), 3500 Book Tower, Detroit 26.	do	12-31-1944	3,493.03	3,631.97	3,631.97	3,450.37	995.74
		12-31-1945	3,494.63	3,630.37	3,630.37	3,448.86	980.20
Northern Processing Co., c/o Mr. William Kinnaird, Traverse City.	Fruit canners	6-30-1945	6,093.94	10,992.34	2,748.00	5,221.21	2,912.88
Peoples States Loan Co. of Delaware, 10919 Grand River Ave., Detroit.	Small loan financing	12-31-1941	41,027.75	46,309.29	20,299.24	7,552.85	2,341.39
		12-31-1942	41,691.36	45,909.29	19,899.24	17,909.32	8,070.53
		12-31-1943	41,714.93	45,909.29	19,899.24	17,909.31	8,382.95
		12-31-1944	41,624.05	45,909.29	19,899.24	18,904.28	7,959.70

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Michigan—Continued							
Palace Model Laundry & Cleaning Co., 707 East Jefferson Ave., Detroit.	Laundry	12-31-1941	$9,839.81	$71,913.39	$8,899.26	$5,626.10	$1,744.10
		12-31-1942	12,537.82	69,215.38	15,902.33	18,243.00	7,767.33
		12-31-1943	13,060.47	68,692.73	15,379.68	738.67	246.21
		12-31-1944	14,349.64	67,403.56	14,090.51	17,094.82	8,451.06
Paper City Motor Sales, 173-179 Portage St., Kalamazoo.	Automobile sales and service	12-31-1941	5,264.81	15,794.24	6,928.38	1,995.63	498.90
Porter Royalty Pool, Inc., Breckenridge	Oil royalties	12-31-1941 [2]	2,067.14	59,286.20	53,286.20	12,800.23	3,968.08
		12-31-1942	17,268.74	44,084.60	38,084.76	7,629.15	3,837.23
		12-31-1943	6,449.98	54,903.36	48,903.52	5,710.41	1,713.12
		12-31-1944	7,411.13	53,942.21	47,942.37	2,758.83	790.40
		12-31-1945	6,977.86	54,375.48	48,375.64	1,604.36	455.97
Quality Spring Products, Inc., 10-18 South Park Dr., Coldwater.	Manufacturer of springs	12-31-1941	3,299.14	34,503.06	9,191.09	1,310.23	301.35
		12-31-1942	4,493.48	49,105.31	8,295.72	7,885.15	2,365.54
		12-31-1943	5,191.33	51,252.81	7,770.95	7,245.54	2,173.66
Rapids Furniture Shops Inc., 530 Maple St., Big Rapids.	Furniture manufacturing	12-31-1943	8,897.97	12,828.03	2,817.33	2,535.60	817.03
		12-31-1944	8,897.97	12,828.03	2,817.33	2,676.46	794.99
		12-31-1945	8,897.97	12,828.03	2,817.33	2,676.47	794.99
Risdon Bros. Inc., 3623 East St., Detroit 16	Creamery	12-31-1940	12,347.47	46,063.73	20,930.83	5,297.64	None
		12-31-1941	16,147.82	42,263.38	25,573.62	10,986.98	3,405.96
		12-31-1942	17,735.87	40,675.33	23,985.57	21,587.01	12,168.96
		12-31-1943	17,735.87	40,683.33	23,985.57	21,587.01	12,168.96
Ryerson & Haynes Inc., 2301 East Ganson St., Jackson.	Manufacturers of automobile parts	9-30-1943	38,549.49	99,037.57	14,116.85	14,813.19	7,726.69
		9-30-1944	37,402.71	100,184.35	15,263.63	28,502.30	12,162.04
		9-30-1945	39,897.39	97,689.67	12,768.95	7,719.06	6,276.71
St. Julian Wine Co., Inc., 460 South Kalamazoo St., Paw Paw.	Manufacture and blending wine	12-31-1941	7,058.89	62,739.57	5,129.31	1,963.50	864.02
		12-31-1943	7,058.89	62,739.57	5,129.31	7,737.65	2,334.74
		12-31-1944	8,987.20	60,811.26	3,201.00	4,820.51	1,413.80
Sheet Aluminum Corp., 701 Liberty St., Jackson.	Aluminum rolling mill	12-31-1943	56,685.58	66,950.03	4,921.70	8,859.06	3,937.04
		12-31-1944	56,685.58	4,921.70	4,921.70	4,675.61	1,904.77
Sligh-Lowry Furniture Co., Holland	Manufacture of furniture	3-31-1944	6,698.97	21,753.53	6,831.93	7,968.75	2,375.61
		3-31-1945	8,429.79	5,101.11	5,101.11	6,365.64	1,880.70
		3-31-1946	9,454.45	4,076.45	4,076.45	3,846.45	1,146.41
Standard Electric Co., 37 West Lawrence St., Pontiac.	Wholesale electrical supplies	2-28-1941	18,040.26	5,988.05	2,262.42	565.60	None
		2-28-1942	20,712.43	7,412.74	2,918.14	1,167.26	361.86
		2-28-1943	20,668.06	7,457.11	2,962.51	2,666.26	1,570.13
		2-28-1945	20,755.02	7,370.15	2,875.55	2,731.77	1,524.05
		2-28-1946	20,755.02	7,370.15	2,875.55	2,290.20	1,277.68
Stow & Davis Furniture Co., 70 Front Ave. SW., Grand Rapids.	Furniture manufacturing	12-31-1945	19,640.51	5,567.84	5,567.84	5,289.55	2,951.02
Teer, Wickwire & Co., 1801 Wildwood Ave., Jackson.	Manufacturer of automobile parts	9-30-1946	42,948.63	27,017.91	27,017.91	6,469.50	3,811.67
Thorrez & Maes Manufacturing Co., 1200 Wildwood Ave., Jackson.	Manufacturer of screw machine products.	6-30-1942	39,767.42	69,168.79	4,731.61	12,809.23	3,970.87
The Times Herald Co., 911 6th St., Port Huron.	Daily newspaper	12-31-1945	73,432.91	21,674.02	1,974.60	1,875.86	789.83
							61
Two Legs, Inc. (Indiana), 314 East Michigan Ave., Kalamazoo.	Retail wearing apparel	10-31-1946	6,957.78	5,909.93	5,909.93	938.30	276.2
Two Legs, Inc. (Michigan), 314 East Michigan Ave., Kalamazoo.	do	10-31-1946	4,986.73	2,691.55	2,691.55	427.31	121.58
WKZO Inc., Burdick Hotel, Kalamazoo	Commercial broadcasting	12-31-1943	3,100.57	28,689.28	6,399.43	9,187.51	2,796.95
Wall Wire Products Co., 11333 General Dr., Plymouth.	Steel products manufacturing	12-31-1941	19,899.51	50,633.24	3,310.03	6,191.41	1,104.85
		12-31-1943	23,875.45	46,657.30	10,890.67	11,614.77	6,839.82
		12-31-1944	22,463.91	48,068.84	12,302.21	13,005.68	7,255.81
		12-31-1945	23,055.97	47,476.78	11,710.15	12,153.95	6,780.63
Wheeler-Van Label Co., 13 McConnell St. NW., Grand Rapids.	Manufacture of paper labels	6-30-1945	18,788.49	3,130.17	3,130.17	2,973.67	1,658.99
		6-30-1946	18,508.04	3,130.17	3,130.17	1,499.06	906.84
Minnesota							
Farwell, Ozmun, Kirk & Co., 283 Jackson St., St. Paul.	Wholesale hardware	12-31-1941 [2]	328,949.48	99,662.61	20,477.62	18,869.24	5,849.46
T. C. Field Co., 264-68 Lowry Medical Arts Bldg., St. Paul.	Insurance agents	12-31-1943	10,427.84	2,445.90	2,445.90	2,201.31	660.41
		12-31-1944	10,427.84	2,445.90	2,445.90	2,323.59	691.96
Fist Brokerage Co., 211 Wesley Temple Bldg., Minneapolis.	Brokerage	12-31-1943	6,525.65	3,435.96	736.35	662.71	198.81
Fyles & Rice Company, Inc., Bethel, Vt	Manufacturers of wood veneer products.	6-30-1945	8,122.18	Unstated	7,484.14	8,614.00	3,194.65
General Dairy Equipment Inc. (formerly General Dairy Equipment Co.), 2920 Talmadge Ave., SE, Minneapolis.	Manufacture of war materials	12-31-1942	27,326.98	13,759.83	9,554.98	8,599.48	5,044.04
		12-31-1943	27,246.40	13,759.75	9,554.98	8,599.48	5,072.97
Lanesboro Produce & Hatchery Co., Wells	Produce and hatchery	3-31-1942	5,596.49	41,903.51	6,468.88	920.48	211.72
		3-31-1943	7,156.93	40,343.07	4,908.44	6,538.82	1,961.66
Mandan Mercantile Co., 1036 Midland Bank Bldg., Minneapolis.	Retail lumber yards	11-30-1941	18,679.80	82,015.85	6,537.62	1,655.24	None
		11-30-1942	22,953.80	77,741.85	6,196.00	3,881.98	1,808.78
		11-30-1943	25,299.09	87,010.16	3,850.71	3,465.64	2,040.88
		11-30-1944	26,436.29	74,259.36	2,713.51	3,240.20	1,649.49
		11-30-1945	27,097.11	2,052.69	2,052.69	2,288.50	1,276.76
		11-30-1946	25,143.03	2,199.54	2,199.54	162.31	90.55
Minnesota Mining & Manufacturing Co., 900 Fauquier Ave., St. Paul.	Manufacturing	12-31-1940	3,993,974.93	864,395.40	260,303.42	130,151.71	None
		12-31-1941	4,859,159.65	1,526,987.04	383,651.18	230,190.71	69,418.15
		12-31-1942	4,800,624.30	1,548,867.10	436,514.91	392,863.42	174,605.96
		12-31-1943	4,800,624.30	1,548,867.10	436,514.91	392,863.42	174,605.97
		12-31-1944	4,805,846.59	1,543,644.81	436,415.91	414,689.16	174,605.96
		12-31-1945	4,819,363.12	1,530,128.28	436,514.91	414,689.17	174,605.96
Minnesota Rag & Paper Stock Co., 243 Starkey St., St. Paul.	Assorters of rags and paper stock	12-31-1943	9,940.07	8,596.52	8,596.52	8,366.52	2,634.79
		12-31-1944	11,654.83	6,881.76	6,881.76	7,392.67	3,105.49
		12-31-1945	14,148.66	4,387.93	4,387.93	4,168.53	2,121.27
Morney-Alan Inc., 400 First Ave. North, Minneapolis.	Retail merchandise	1-31-1942 [2]	2,334.84	11,290.30	5,727.48	3,200.77	736.18
Northern Oats Co., 1651 Northwestern Bank Bldg., Minneapolis.	Manufacturing oat products	12-31-1943	42,292.34	7,242.27	5,763.89	5,187.50	2,657.55
		12-31-1944	42,292.34	5,763.89	5,763.89	5,475.70	2,305.55
		12-31-1945	38,547.85	5,763.89	5,763.89	5,475.68	3,054.86
Northland Greyhound Lines, Inc., 509 6th Ave. North, Minneapolis.	Transportation by motor vehicle	12-31-1941	829,081.06	174,317.79	82,260.12	39,768.36	12,328.18
		12-31-1942	824,532.70	158,180.03	82,260.12	74,034.11	32,904.05
S & L Co. of Brookings, 400 1st Ave. North, Minneapolis.	Retail merchandise	1-31-1942 [2]	6,195.20	3,846.54	2,631.90	376.12	86.51

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Minnesota—Continued							
S & L Co. of Grand Forks, 410 1st Ave. North, Minneapolis.	Retail merchandise	1-31-1942[2]	$16,415.79	$24,275.89	$310.19	$415.61	$182.86
S & L Co. of Iowa, (formerly S & L Co. of Mankato), 400 1st Ave. North, Minneapolis.	do	1-31-1941[2]	6,725.61	56,264.43	3,684.01	204.96	None
		1-31-1942[2]	7,678.08	55,311.96	5,333.94	2,133.58	661.41
Searle Grain Co., 1254 Grain Exchange Bldg., Minneapolis.	Terminal elevator	7-31-1946	49,081.08	35,462.92	12,875.71	5,672.63	2,388.49
Smith Welding Equipment Corp., 2619 4th St. SE., Minneapolis.	Manufacture of welding equipment	12-31-1940	67,702.20	87,933.10	41,178.26	12,270.00	None
		12-31-1941	81,076.99	74,558.31	50,058.26	27,512.97	8,529.02
		12-31-1942	106,760.08	48,875.22	24,695.17	22,225.65	9,878.07
		12-31-1943	106,760.06	83,311.04	24,695.17	22,225.66	9,878.07
Mississippi							
Colonial Baking Co. of Jackson, 520 South Congress St., Jackson.	Baking	12-31-1944	57,068.96	105,176.69	21,496.04	20,421.23	8,598.42
		12-31-1945	57,068.96	105,176.69	21,496.04	20,421.24	8,598.42
Crosby Chemicals, Inc., (formerly Crosby Naval Stores, Inc.), Picayune.	Manufacturer of wood naval stores	10-31-1943	124,715.93	340,279.89	102,398.67	81,906.40	40,959.47
		10-31-1944	124,715.93	102,398.67	102,398.67	74,512.22	40,959.47
		10-31-1945	124,715.93	102,398.67	102,398.67	94,336.63	40,959.47
M. L. Virden Lumber Co., Clarksdale	Building supply dealer	6-30-1945	9,947.13	12,229.66	12,229.66	5,061.26	1,609.91
First District of Missouri							
A. S. Aloe Co., 1819 Olive St., St. Louis	Surgical, hospital and laboratory supplies.	12-31-1945	322,264.97	24,389.11	24,389.11	23,169.55	9,755.65
Baldor Electric Co., 4351 Duncan Ave., St. Louis.	Manufacturers of electric motors	12-31-1940	33,526.03	9,462.17	4,269.48	330.08	None
		12-31-1941	40,454.03	11,111.88	5,361.18	2,144.47	664.79
		12-31-1942	42,177.45	18,626.59	5,361.18	5,670.13	2,520.06
		12-31-1943	46,705.07	15,153.65	1,888.24	1,699.42	755.29
		6-30-1945	47,348.72	1,888.24	1,888.24	1,793.83	755.29
John Bardenheier Wine & Liquor Co., 1435 North Second St., St. Louis.	Wholesale liquor dealer	9-30-1941	15,731.15	31,336.22	4,474.31	1,118.58	None
		9-30-1942	18,555.61	28,759.20	5,584.63	2,885.41	1,160.43
		9-30-1943	18,752.17	28,759.20	5,584.63	5,026.17	2,660.38
Bi Beverage Co., 4000 Lindell Blvd., St. Louis.	Manufacturer of beverages	10-31-1942	3,961.87	18,265.35	14,826.49	5,704.43	1,599.82
		10-31-1943	4,616.42	17,630.48	14,187.62	12,773.03	3,908.17
		10-31-1944	5,240.59	14,251.32	13,582.89	12,790.55	4,592.14
		10-31-1945	5,664.53	13,813.88	13,145.45	7,816.36	2,299.34
Binkley Manufacturing Co., Warrenton	Manufacturing metal products	12-31-1945	28,335.57	22,717.43	6,882.23	4,570.66	2,549.95
Alex Carafol, Inc., 1307 Washington Ave., St. Louis.	Dress manufacturer	1-31-1946	7,283.21	458.97	458.97	401.17	114.02
Central Hardware Co., 4200 North Union Blvd., St. Louis 15.	Retail hardware	12-31-1940	73,151.05	117,462.45	21,848.95	6,161.85	None
		12-31-1941	87,748.08	102,865.42	26,251.92	13,125.96	4,069.05
		12-31-1942	92,939.72	97,673.78	21,060.28	18,954.25	8,424.11
		12-31-1943	92,939.72	97,673.78	21,060.18	18,954.26	8,424.11
		12-31-1944	92,939.72	97,673.78	21,060.28	20,007.27	8,424.12
Columbia Motor Service Co., 1422 North 10th St., St. Louis.	Contract carrier	12-31-1941	32,076.52	92,004.88	55,440.18	27,604.32	8,557.34
		12-31-1942	41,586.85	82,894.55	49,717.05	38,575.85	17,910.72
		12-31-1943	34,511.09	89,570.31	55,646.60	45,321.37	21,506.39
		12-31-1944	35,274.43	54,029.47	54,029.47	49,520.94	21,465.20
		12-31-1945	36,211.05	53,092.85	53,092.85	50,438.20	21,729.70
Day-Brite Lighting, Inc., 5411 Bulwer Ave., St. Louis.	Display lighting fixtures	12-31-1940[2]	20,897.82	100,753.61	24,210.09	7,620.04	None
		12-31-1941	27,318.99	122,528.33	44,731.67	39,434.43	12,224.67
		12-31-1942	31,077.19	124,676.31	44,732.37	40,258.50	19,702.25
		12-31-1943	31,318.99	44,731.67	44,731.67	1,890.54	1,113.31
		12-31-1944	31,318.99	118,528.33	44,731.67	40,211.27	19,020.92
		12-31-1945	31,318.99	118,528.33	44,731.67	22,513.00	19,020.98
Eden Theatre Co., 527 North Grand Blvd., St. Louis.	Theater operators	12-31-1942	29,110.73	113,389.27	5,152.34	4,637.10	2,730.75
		12-31-1943	29,110.73	113,389.27	5,152.34	4,637.10	2,730.74
		12-31-1944	29,278.62	113,221.38	4,984.45	4,735.23	2,641.76
		12-31-1945	28,660.61	113,389.27	5,152.34	4,894.72	2,730.74
Esquire Theatre Co., 6706 Clayton Rd., Richmond Heights.	Motion picture theater	8-31-1945	11,986.32	5,057.35	5,057.35	4,804.49	2,079.78
		8-31-1946	11,387.00	5,656.67	5,656.67	1,796.18	712.25
Forest City Manufacturing Co., 1627 Washington Ave., St. Louis 3.	Manufacture of dresses	12-31-1940	101,351.95	278,648.05	58,577.90	23,167.05	None
		12-31-1941	122,076.28	157,923.72	68,010.60	37,405.83	11,595.80
General Public Loan Corp. (New York), 1112 Ambassador Bldg., St. Louis.	Loans	12-31-1940	199,332.61	75,023.74	21,234.64	6,106.50	None
Golde Dry Goods Co., Inc., 7315 Manchester Ave., St. Louis.	Retail dry goods	12-31-1941	10,211.17	16,674.30	4,061.23	1,421.43	355.36
		12-31-1942	10,211.17	16,674.30	4,061.23	3,655.10	1,096.53
		12-31-1943	10,211.17	16,674.30	4,061.23	3,655.11	1,096.53
		12-31-1944	10,211.17	16,674.30	4,061.23	3,858.17	1,177.77
		12-31-1945	10,211.17	16,674.30	4,061.23	3,858.17	1,177.75
Lennox Manufacturing Co., 1408 Locust St., St. Louis.	Leather products	4-30-1946	4,667.23	11,396.34	11,396.34	7,267.12	1,870.34
Ed. F. Mangelsdorf & Bro., Inc., 1020 South 4th St., St. Louis.	Wholesale dealers in seeds	6-30-1945	79,994.91	552.52	552.52	524.90	221.00
		6-30-1946	79,994.91	552.52	552.52	264.60	111.41
Meier & Pohlmann Furniture Co., 1400 Palm St., St. Louis.	Furniture manufacturing	11-30-1942	27,191.37	31,148.76	15,146.12	8,798.05	4,319.42
		11-30-1943	32,398.25	25,941.88	9,939.24	6,062.59	3,570.19
		11-30-1944	32,398.61	25,941.52	9,938.88	9,399.84	4,989.47
Mid-State Distributing Co., Highway No. 40 and Hunt Rd., Columbia.	Wholesale liquor dealer	12-31-1945	21,878.42	14,030.58	14,030.58	13,329.05	7,436.21
Mississippi River Fuel Corp., 407 North 8th St., St. Louis.	Transmission and sale of natural gas	12-31-1943	958,793.26	650,291.19	138,758.54	124,882.69	55,503.41
		12-31-1944	958,793.26	650,291.19	138,758.54	131,820.61	55,503.42
		12-31-1945	958,793.26	225,467.64	138,758.54	131,820.62	55,503.41
Public Loan Corp. (Illinois), 1112 Ambassador Bldg., St. Louis.	Small loans	12-31-1940	34,080.96	35,576.60	13,227.10	3,304.28	None
		12-31-1941	41,260.12	39,150.95	15,710.15	6,217.00	1,927.27
		12-31-1942	41,260.12	39,150.95	15,710.15	14,139.14	6,631.76
		12-31-1944	41,260.12	38,383.11	13,794.92	6,914.85	2,911.51
Public Loan Corp. of La Salle, Ill., 1112 Ambassador Bldg., St. Louis.	Loans	12-31-1940	10,359.67	14,421.11	9,834.20	2,458.55	None
		12-31-1941	11,963.28	17,402.47	12,114.66	4,289.03	1,887.18
		12-31-1942	11,963.28	17,402.47	12,114.66	7,991.85	2,844.21
		12-31-1943	11,963.28	17,402.47	12,114.66	10,903.20	4,497.10
		12-31-1944	11,963.28	17,402.47	12,114.66	8,635.09	4,144.32
		12-31-1945	11,963.28	17,402.47	12,114.66	9,159.83	4,411.90
Public Loan Corporation (Ohio), 1112 Ambassador Bldg., St. Louis.	do	12-31-1941	8,713.97	32,862.17	6,808.76	1,579.56	364.74
		12-31-1942	9,895.09	40,728.14	5,627.64	10,129.76	5,965.26
		12-31-1943	9,895.09	42,498.33	5,627.64	10,129.75	5,965.29

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
First District of Missouri—Continued							
Public Loan Corporation of Sedalia, Mo., 1112 Ambassador Bldg., St. Louis.	Small loans	12-31-1942	$9,232.94	$10,758.26	$1,031.67	$928.50	$278.56
		12-31-1943	9,232.94	10,758.26	1,031.67	928.51	278.55
Renard Linoleum & Rug Co., 1300 Washington Ave., St. Louis.	Wholesalers floor coverings and shades.	12-31-1943	298,802.58	102,487.81	18,843.66	16,959.29	7,537.46
		12-31-1944	298,802.58	102,487.81	18,843.66	17,901.48	7,537.46
		12-31-1945	298,802.58	102,487.81	18,843.66	17,901.48	7,537.46
Salle Ann Shops, Inc., 1409 Washington Ave., St. Louis.	Specialty shops	1-31-1945	14,460.25	8,169.77	3,226.02	3,064.72	1,580.70
		1-31-1946	17,086.48	3,226.02	3,226.02	2,804.41	1,564.56
Samuels Shoe Co., 1717 North 25th St., St. Louis.	Shoe manufacturer	10-31-1941	45,662.80	71,841.75	2,646.52	1,555.92	None
		10-31-1942	50,026.08	110,311.92	8,328.42	7,676.91	2,879.37
		10-31-1944	51,341.25	108,509.80	6,526.30	6,442.90	2,736.80
		10-31-1945	53,441.00	106,576.33	4,593.83	5,320.25	2,240.10
Schneider's Credit Jewlers, 5945 Easton Ave., St. Louis.	Retail jewelery	3-15-1946	11,258.65	1,769.96	1,769.96	1,266.85	386.72
Selwyn Shoe Manufacturing Corp., Boonville.	Shoe manufacturers	11-30-1945	10,570.08	9,413.05	9,413.05	8,942.40	3,925.73
		11-30-1946	13,063.61	6,919.52	6,919.52	558.28	272.01
Sport Specialty Shoemakers, Inc., Chaffee	do	10-31-1945	25,794.94	38,763.07	38,763.07	36,824.92	17,351.88
Tension Envelope Corp.,of Missouri, 5001 Southwest Ave., St. Louis 10.	Manufacture of envelopes	12-31-1944	16,065.29	2,576.97	2,576.97	2,448.12	1,365.80
		12-31-1945	16,832.37	2,576.97	2,576.97	2,448.12	1,365.80
Trimfoot Co., Farmington	Manufacture of foot appliances and infant shoes.	12-31-1945	28,028.19	8,217.22	8,217.22	8,397.31	4,624.83
Velvet Freeze, Inc., 3230 Gravois Ave., St. Louis.	Manufacturers of ice cream	12-31-1942	93,231.66	63,139.92	29,718.47	26,746.62	11,887.36
		12-31-1943	89,857.69	63,139.92	29,718.47	26,746.62	11,887.40
Wetterau Grocer Co. of Missouri, 2d and Monroe Sts., St. Louis.	Wholesale grocer	12-31-1945	20,201.17	4,082.39	4,082.39	1,615.46	901.25
6th District of Missour.							
American Asphalt Roof Corp., 7514 East 15th St., Kansas City.	Manufacturer of asphalt products	12-31-1945	93,779.78	52,998.45	52,998.45	50,348.53	21,199.39
Beard and Gabelman, Inc., 2610 Grand Ave., Kansas City.	Retail women's wear shops	7-31-1945[1]	45,407.21	None	None	4,115.31	1,732.76
		7-31-1946	34,781.07	16,802.31	10,379.96	2,363.46	39.62
George A. Breon & Co., 2000 Baltimore Ave., Kansas City.	Pharmaceutical manufacturers	12-31-1941	50,931.77	87,662.29	17,368.23	8,701.02	2,697.31
		1-1-1942 to 8-31-1942	50,931.77	87,662.29	19,368.23	11,605.03	5,164.85
		8-31-1943	50,931.77	111,763.80	19,368.23	17,431.41	7,747.30
		8-31-1944	50,931.77	124,500.59	19,368.23	18,077.02	7,747.29
		8-31-1945	50,931.77	124,500.59	19,368.23	18,399.81	7,747.30
Central Pontiac, Inc., 1801 McGee St., Kansas City.	Automobile sales and service	2-1-1941 to 12-31-1941	6,541.61	8,817.64	3,447.10	1,203.41	300.84
		12-31-1943	5,313.83	10,045.42	4,674.88	211.35	63.40
		12-31-1944	4,657.93	10,701.32	5,330.78	222.02	63.0
		12-31-1945	4,562.56	10,796.69	5,426.15	302.84	86.15
Dart Truck Co. of Missouri, 2628 Oak St., Kansas City.	Industrial locomotives	12-31-1940	40,412.27	57,445.35	21,653.93	6,726.67	None
		1-1-1941 to 11-30-1941	49,433.92	67,983.90	36,495.93	16,698.13	5,176.40
		11-30-1942	49,433.92	67,933.90	36,495.93	22,993.70	9,419.73
Leggett & Platt, Inc. (formerly Leggett & Platt Spring-Bed and Manufacturing Co.), 600 West Vine St., Carthage.	Manufacturer of furniture springs	12-31-1941	56,230.28	19,401.84	12,006.39	6,003.19	1,861.00
		12-31-1942	63,500.45	12,174.50	4,736.22	4,262.59	1,894.49
		12-31-1943	63,500.45	12,174.50	1,894.49	4,262.59	1,894.49
		12-31-1944	63,500.45	12,174.50	4,736.22	4,499.41	1,894.49
Ashe Lockhart, Inc., 800-816 Woodswether Rd., Kansas City.	Biological laboratory	12-31-1944	16,332.18	7,254.71	7,254.71	6,891.97	3,845.00
		12-31-1945	16,332.18	7,254.71	7,254.71	6,891.97	3,845.00
Marigold Coal Mining Co., 114 West 11th St., Kansas City.	Strip coal mining	11-30-1945	10,820.55	18,408.86	10,898.79	10,413.89	5,809.85
Perfection Spring & Equipment Co. (formerly Eaton Products of Missouri, Inc.), 2550 McGee Trafficway, Kansas City.	Manufacturing - servicing - merchandising auto and truck parts.	12-31-1944	7,146.25	7,964.85	7,964.85	7,566.61	2,322.29
		12-31-1945	8,358.02	6,753.08	6,753.08	6,415.43	1,995.12
Rainbo Bread Co. of St. Joseph, 23d and Frederick Sts., St. Joseph.	Baking	12-31-1944	23,303.96	45,265.94	10,896.04	10,351.24	5,774.90
		12-31-1945	23,900.46	44,669.44	10,299.54	9,784.56	5,458.76
Sooner Coal Mining Co., 114 West 11th St., Kansas City.	Strip coal mining	11-30-1945	13,899.43	11,606.38	11,606.38	11,026.06	4,642.55
Springfield Broadcasting Co., 508 St. Louis St., Springfield.	Radio broadcasting	9-30-1943	11,288.40	45,711.60	4,235.24	3,810.70	1,153.98
		9-30-1944	11,288.40	45,711.60	4,235.24	3,950.24	1,303.64
		9-30-1945	11,288.40	4,235.24	4,235.24	3,977.51	1,353.89
		10-1-1945 to 12-31-1945	11,288.40	4,235.24	4,235.24	721.37	391.62
Trianon Hotel Co., Baltimore at 12th St., Kansas City.	Hotel operations	12-31-1945	141,939.68	12,315.95	12,315.95	11,700.14	4,926.38
Walker Publications, Inc., 600 Graphic Arts Bldg., Kansas City.	Publishing and printing	12-31-1940[2]	1,386.60	9,805.82	999.34	249.83	None
		12-31-1941[2]	1,541.27	12,510.19	1,180.99	313.35	95.07
		12-31-1942[2]	1,541.27	13,346.49	1,180.99	1,062.89	318.86
		12-31-1943	1,541.27	20,844.75	1,180.99	1,062.89	318.87
H. E. Williams Products Co., 106 South Main St., Carthage.	Manufacturer of auto parts and accessories.	12-31-1943	8,018.55	2,652.38	2,652.38	2,387.14	716.15
		12-31-1945	8,018.55	2,652.38	2,652.38	2,519.76	729.56
Montana							
The Montana Farmer, 121 4th St. North, Great Falls.	Publishing farm magazine	9-30-1944	960.00	12,895.69	8,368.25	7,844.66	2,259.43
		9-30-1945	960.00	12,895.69	8,368.25	7,949.84	2,259.43
The Montana Power Co. (Butte), c/o Ebasco Services, Inc., 2 Rector St., New York, N. Y.	Public utility	12-31-1942	3,231,476.10	553,167.00	478,165.91	430,349.39	191,266.40
Yellowstone Mercantile Co., Sidney	General merchandise	12-31-1945	9,499.93	1,665.38	1,665.38	1,778.31	530.07
Nebraska							
Albion Elevator & Lumber Co., Albion	Retail lumber, coal and grain	11-30-1942	3,799.43	4,921.20	869.75	535.88	147.63
		11-30-1943	4,186.50	4,555.59	504.14	763.18	228.96
Capitol Liquors, Inc., 903 Jackson St., Omaha.	Wholesale liquor and beer	4-30-1945	10,507.43	22,795.50	22,795.50	21,655.72	11,003.40
Clifton's, Inc. (formerly Tire Supply, Inc.), 416 Omaha National Bank Bldg., Omaha.	Wholesale and retail tires, tubes and recapping.	2-29-1944	909.00	6,157.34	418.46	314.88	95.05

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Nebraska—Continued							
Crooke Drug Co., Inc., 123 West 3d St., Grand Island.	Retail drug store	12-31-1943	$1,709.13	$2,698.87	$1,140.87	$1,026.78	$308.04
		12-31-1944	1,929.10	920.90	920.90	874.85	248.64
		12-31-1945	2,699.02	150.98	150.98	143.43	40.7
Fairbury Mills Co., 300 C St., Fairbury	Feeds and milling	12-31-1943	823.19	12,745.57	774.60	821.72	246.52
		1-1-1944 to 6-30-1944	1,255.85	12,312.91	341.94	188.51	53.58
Grand Island Baking Co., Grand Island	Bakery	9-30-1943	2,075.40	4,552.28	994.80	894.80	268.59
		9-30-1944	1,983.70	4,643.98	1,086.50	1,018.53	293.36
Grand Island Independent Publishing Co., 113 North Locust, Grand Island.	Publishing	12-31-1944	41,098.05	8,141.85	8,141.85	7,734.76	3,256.74
		12-31-1945	41,098.05	8,141.85	8,141.85	7,734.76	3,256.76
Hovland-Swanson Co., 1240 O St., Lincoln	Ladies' ready-to-wear	1-31-1944	9,080.86	15,877.54	8,876.52	8,871.81	2,784.53
		1-31-1945	10,641.10	14,317.30	7,316.28	8,233.49	3,255.92
		1-31-1946	12,988.80	11,969.60	4,968.58	6,187.79	2,475.59
Geo. H. Lee Co., Omaha	Poultry remedies	12-31-1941	17,901.21	7,900.51	5,355.93	1,926.79	597.30
		12-31-1942	20,670.11	11,230.52	2,587.03	2,328.33	1,259.62
		12-31-1944	20,670.11	5,131.61	2,587.03	2,457.68	1,371.13
T. J. O'Brien & Co., 28th and Harney Sts., Omaha.	Automobile and truck dealers	12-31-1945	7,918.60	66.78	66.78	1,104.53	313.93
Omaha Elevator Co., 416 Grain Exchange, Omaha.	Owns and operates a grain terminal elevator.	6-30-1942	55,417.81	61,711.94	15,960.66	4,100.67	1,271.21
		6-30-1943	57,840.19	59,289.56	13,538.28	27,818.98	12,363.99
		6-30-1944	69,644.69	47,485.06	1,733.78	3,360.27	1,453.32
		6-30-1945	66,551.68	50,578.07	4,826.79	5,275.55	2,221.39
Omaha Feeding Co., 4th and Pierce Sts., Omaha.	Garbage collection and hog feeding	12-31-1940	11,188.76	13,394.79	3,884.27	836.74	None
		12-31-1941	12,524.22	15,813.38	4,677.72	1,861.73	819.16
		12-31-1942	15,655.28	12,682.32	1,546.66	1,231.25	396.73
		12-31-1943	15,655.28	12,682.32	1,546.66	977.94	328.22
Frank Pilley & Sons, Inc., Omaha	Dairy products, poultry and eggs—manufacturer and processor.	2-28-1943	60,848.19	166,902.98	13,651.81	12,286.63	5,460.72
Regis Hotel Co., 582 Brandeis Theatre Bldg., Omaha.	Hotel, bar and cafe operation	12-31-1944 [1]	10,811.10	None	None	2,488.71	759.71
		12-31-1945	5,920.01	4,891.09	4,891.09	4,646.54	1,336.82
Standard Chemical Manufacturing Co., 42d and Leavenworth Sts., Omaha.	Poultry and stock remedies	6-30-1942	18,514.75	8,183.23	6,266.78	4,477.59	1,388.05
		6-30-1943	18,415.51	8,183.23	6,266.78	5,640.10	2,941.11
Nevada							
Goose Lake Box Co., 235 Ralston St., Reno	Lumber and shook manufacturing, sawmill and box factory.	12-31-1943	19,708.98	8,523.95	8,523.95	11,559.44	5,306.22
		12-31-1944	21,825.94	6,406.99	6,406.99	6,086.64	3,823.84
Las Vegas Gas Co., 202 North 2d St., Las Vegas.	Gas plant	12-31-1945	4,637.21	595.93	595.93	566.15	160.91
Sanford Tractor & Equipment Co., 500 East 4th St., Reno.	Tractor equipment dealer	12-31-1943	17,119.18	26,946.81	26,946.81	22,139.52	13,572.51
		12-31-1944	17,119.18	26,946.81	26,946.81	25,599.47	13,409.03
		12-31-1945	17,119.18	26,946.81	26,946.81	25,095.24	13,540.92
New Hampshire							
Claremont Waste Manufacturing Co., Main St., Claremont.	Cotton flock manufacturer	12-31-1945	75,956.48	102,545.52	3,514.06	3,338.36	1,405.63
1st District of New Jersey							
Chelsea-Wheeler Coal Co., Tennessee and Baltic Aves., Atlantic City.	Retail coal yard	9-30-1943 [2]	2,767.21	5,981.71	2,593.90	3,939.45	1,181.83
		9-30-1944 [2]	2,767.21	5,981.71	2,593.90	653.65	196.09
General Credit Co., (formerly General Household Credit), 547 Landis Ave., Vineland.	Small loan company	9-30-1941	7,890.49	13,063.39	13,063.39	1,922.82	None
Kotok Bros., Harry R. Waltman, receiver, 117-119 North High St., Millville.	Wholesale and retail fruit produce	12-31-1944	1,586.22	2,093.01	2,093.01	2,460.54	699.31
Francis C. Stokes Co., Main St., Vincentown.	Production of canned goods and tomato seed.	6-30-1942	5,892.77	18,640.74	9,105.24	2,205.58	507.28
		6-30-1943	4,360.66	20,172.85	10,637.35	6,960.27	2,087.78
		6-30-1944	3,920.78	20,612.73	11,077.23	23,441.99	10,400.64
		6-30-1945	4,951.81	19,581.70	10,046.20	14,721.43	5,868.75
5th District of New Jersey							
Abelson's, Inc., 855 Broad St., Newark	Retail installment jewelry	12-31-1941	23,989.26	115,513.40	15,735.36	7,867.68	2,759.01
American Leather Manufacturing Co., 9 St. Francis St., Newark.	Leather manufacturing	12-31-1941	6,023.69	7,588.39	5,831.77	2,041.12	469.45
		12-31-1942	7,386.17	6,832.76	5,076.14	3,135.52	940.65
		12-31-1943	8,660.07	5,558.86	3,802.24	4,344.70	1,303.40
		12-31-1944	9,035.56	5,183.37	3,426.75	3,854.31	1,144.69
		12-31-1945	9,983.22	4,235.71	2,479.09	2,597.38	787.45
American Oxygen Service Corp., 600 Essex St., Harrison.	Manufacturers of gases	12-31-1944	63,312.63	66,105.40	9,985.94	9,486.64	3,994.37
		12-31-1945	63,312.63	66,105.40	9,985.94	9,486.64	3,994.38
Atlas Foundry Co., 517 Lyons Ave., Irvington.	Manufacturer of metal castings	12-31-1941	11,542.74	57,220.58	11,353.84	6,311.71	1,956.63
		12-31-1942	13,686.99	55,076.33	9,209.59	4,791.81	3,382.66
		12-31-1943	15,410.22	53,353.40	7,486.36	6,971.94	2,941.69
		12-31-1944	15,674.11	53,089.21	7,222.47	2,993.44	1,670.03
		12-31-1945	17,619.79	51,143.53	5,276.79	5,702.30	3,181.28
Bengue, Inc., 2023 Kerrigan Ave., Union City.	Manufacture of drugs, etc.	12-31-1944	78,196.92	53,739.00	53,739.00	51,627.89	21,738.77
		12-31-1945	78,196.92	53,739.00	53,739.00	40,976.20	17,253.13
Benzol Products Co., 215 South St., Newark.	Manufacturing chemists	12-31-1940	10,900.62	74,349.24	16,992.84	5,105.50	None
		12-31-1941	14,151.76	90,740.82	22,091.95	10,406.34	3,225.96
		12-31-1942	17,934.53	86,958.05	18,309.18	17,917.84	9,697.22
		12-31-1943	19,515.94	85,376.64	16,727.27	17,442.24	9,560.18
		12-31-1944	20,018.56	84,874.02	16,225.15	17,995.79	10,039.76
		12-31-1945	21,283.53	83,609.05	14,960.18	11,232.48	9,223.15
Cellulose Products Corp., 501 George St., New Brunswick.	Distributor of sanitary napkins	3-26-1941 to 12-31-1941	1,664.29	81,976.26	27,906.19	10,397.91	4,575.08
		12-31-1942	3,628.83	65,829.70	25,941.65	45,783.49	22,359.24
		12-31-1943	3,482.39	80,158.16	26,088.11	6,141.18	1,890.67
Cleaveland Laboratories & Manufacturing Co., Inc., Holland Ave., Peapack.	Chemical processing and manufacturing fabric coatings.	11-30-1943	1,618.32	34,322.65	4,302.91	12,511.95	6,488.13
Consolidated Ice Co., Inc., 1675 Bridge St., Rahway.	Manufacturer of ice	8-31-1945	2,587.04	[illegible]	938.89	1,573.36	447.16
East Newark Realty Corp., 113 Astor St., Newark.	Real estate and collection of rents	12-31-1943	45,215.78	56,454.22	23,315.32	20,983.78	9,326.13
		12-31-1944	45,315.78	56,454.22	23,315.32	22,149.55	9,326.13
		12-31-1945	45,215.78	57,454.22	23,115.32	18,307.86	9,326.13

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5th District of New Jersey—Continued							
Eastwood Nealley Corp., 28 Joralemon St., Belleville.	Manufacturing of fourdrinier wire	12-31-1942	$51,205.51	$124,625.72	$22,231.23	$23,503.13	$10,445.83
		12-31-1943	55,280.49	121,061.42	18,156.25	33,131.48	14,725.10
		12-31-1944	59,574.96	13,861.78	13,861.78	16,549.11	6,968.05
Electrovox Co., Inc., 31 Fulton St., Newark	Sale and manufacture of phonograph needles.	10-31-1946	2,204.57	None	None	154.72	43.98
Federal Bronze Products Co., 305 Colt St., Irvington.	Brass foundry and bearings manufacturer.	12-31-1941	3,380.80	4,114.08	1,105.29	442.11	194.53
		12-31-1942	3,380.82	8,722.67	1,105.29	994.76	298.43
		12-31-1943	3,380.82	8,722.67	1,105.29	994.76	298.43
		12-31-1944	3,380.82	8,722.67	1,105.29	1,050.03	298.43
Galsworthy Inc., 414 Elizabeth Ave., Newark	Wholesale wine and liquor	11-30-1945	110,113.12	27,377.77	27,377.77	26,008.88	10,951.10
		11-30-1946	110,113.12	27,377.77	27,377.77	930.09	930.09
Garden State Bus Lines, 1 Main Ave., Passaic.	Bus transportation	12-31-1942	5,808.87	26,228.49	15,794.44	16,882.18	5,581.52
		12-31-1943	5,808.87	28,469.86	15,794.44	16,289.43	5,406.40
		12-31-1944	6,385.65	37,893.08	15,217.66	17,327.14	6,741.42
		12-31-1945	2,676.00	42,602.73	18,927.31	11,739.14	3,444.97
C. A. Goldsmith Co., 270 Thomas St., Newark.	Aluminum and nonferrous castings and heat.	12-31-1945	13,820.01	4,834.22	4,834.22	4,592.42	2,279.22
Jabel Ring Manufacturing, 401 Mulberry St., Newark.	Jewelry manufacturers	12-31-1944 [2]	38,766.19	44,847.56	4,689.03	4,983.90	2,330.37
McMahon Towing, Inc., 567 Northumberland Rd., Teaneck.	Marine towing	12-31-1944	927.81	1,802.94	1,802.94	1,569.29	446.01
National Foil Co., Inc., 913 Newark Ave., Elizabeth.	Manufacturers of foil products	4-30-1946	11,065.43	5,591.39	5,591.39	3,607.27	1,368.08
New Jersey Machine Corp., 16th St. and Willow Ave., Hoboken.	Manufacturer of machinery	12-31-1942	46,382.81	67,389.43	15,744.50	14,170.05	6,297.80
		12-31-1943	46,382.81	67,389.43	15,744.50	13,179.52	6,297.80
		12-31-1945	46,382.81	67,389.43	15,744.50	14,957.28	6,297.80
New Maplecrest Laundry, Inc., 415 Madison Avenue., Plainfield.	Power laundry	9-30-1945	2,145.04	1,117.11	1,117.11	1,061.25	301.63
Radiant Lamp Corp., 300 Jelliff Ave., Newark.	Manufacturers of commercial lighting bulbs.	12-31-1944	8,579.57	12,094.81	3,701.36	1,044.98	1,044.98
Standard Dredging Corp. (New Jersey) and subsidiaries, 80 Broad St., New York, N. Y.	General contracting, dredging and harbor improvements.	12-31-1941	494,363.87	178,712.29	110,322.24	132,386.69	40,923.59
		12-31-1942	564,384.39	201,701.71	40,301.72	72,543.10	33,853.45
Summit Chemical Products Corp., 11 William St., Belleville.	Chemicals	10-31-1944	1,318.45	48,813.18	15,726.03	14,808.67	5,679.15
		10-31 1945	2,119.65	48,011.98	14,924.83	14,178.59	4,661.27
		10-31-1946	2,861.14	47,270.49	14,183.34	2,104.13	663.14
Terry Candy Co., Inc., 963 Newark Ave., Elizabeth.	Manufacturing candy	7-31-1945	11,950.97	555,795.03	6,457.86	6,502.38	2,803.06
Thul Auto Parts, Inc., 325 3d St., Plainfield	Machine shop and auto parts	12-31-1944	8,560.23	14,346.22	3,777.79	3,588.90	2,002.23
John Verduin Machine Corp., 351 10th Ave., Paterson.	Manufacturer of machinery for textile industry.	11-30-1946	6,968.60	1,827.85	1,827.85	90.70	55.75
New Mexico							
Creamland Dairies Inc., 321 North 2d St., Albuquerque.	Dairy products	12-31-1942	7,434.42	11,754.49	1,468.78	2,278.06	683.42
		12-31-1943	8,012.80	10,256.66	890.40	1,687.86	506.35
		12-31-1944	9,024.94	10,163.97	None	301.46	85.67
Inland Motors Inc., 707 North Broadway, Albuquerque.	Trucks and autos	12-31-1944	4,615.00	3,528.98	3,528.98	3,352.53	952.83
Las Cruces Coca-Cola Bottling Co., Inc., 210 West Las Cruces Ave., Las Cruces.	Manufacturer of bottles of carbonated beverages.	12-31-1943	3,235.20	7,085.05	327.30	294.57	88.38
Meadors Chevrolet Co., Inc., 301 Pile St., Clovis.	Automobile sales and service	5-23-1941 to 12-31-1941	3,921.75	13,733.94	5,578.25	1,238.21	284.79
		12-31-1942	5,130.55	12,525.14	6,744.45	6,601.80	1,980.54
1st District of New York							
Beach Russ Co., 544 Union Ave., Brooklyn	Manufacturers of rotary pumps	8-31-1942	2,352.64	15,761.31	3,338.69	2,566.21	[illegible]
		8-31-1943	2,147.89	15,966.06	3,543.44	3,203.65	961.10
Benar Holding Corp., c/o Streg Inc., 89-31 161st St., Jamaica.	Realty	12-31-1943	61,608.17	5,112.12	5,112.12	1,796.80	None
		12-31-1944	61,608.17	5,112.12	5,112.12	4,856.52	2,044.85
Boston Beverage Co., Inc., 30 South 4th St., Brooklyn.	Manufacture soda water	12-31-1941 [2]	2,123.66	5,840.39	2,151.34	627.49	144.34
		12-31-1942 [2]	2,259.31	5,704.74	2,015.69	2,121.86	636.56
Eastern Can Co., Inc., 649 Kent Ave., Brooklyn.	Manufacturers of tin cans	12-31-1942	17,832.05	10,319.88	2,130.40	1,917.36	617.82
		12-31-1943	17,832.05	13,523.56	2,130.39	1,917.35	617.80
		12-31-1944	17,832.05	13,523.56	2,130 39	2,023.88	1,129.11
Ettco Tool Co., Inc., 594 Johnson Ave., Brooklyn.	Manufacturers of machine tools and attachments.	12-31-1943	14,574.72	25,448.02	674.36	606.92	187.07
William W. Fitzhugh, Inc., 2d Ave., Corner 49th St., Brooklyn.	Manufacturer of labels and folding boxes.	12-31-1943 [2]	36,846.23	28,782.90	4,611.24	4,150.11	2,443.6
General Felt Products, Inc., c/o Robert Newbold, Philip Newbold, John J. Pardy, trustees, 68 35th St., Brooklyn.	Manufacture and sale of paper products.	12-31-1941	60,796.52	64,462.74	20,211.48	16,212.00	5,025.72
		12-31-1942	73,136.38	56,778.07	7,871.62	7,084.46	3,148.65
		1-1-1944 to 2-2-1944	73,136.38	56,779.07	7,871.62	558.12	191.63
Goodwins Associated Stores, Inc., 523 Fulton St., Brooklyn.	Retail apparel	1-31-1941	53,087.79	73,692.09	6,575.47	1,643.87	None
		1-31-1942	63,249.86	72,029.43	8,196.72	3,688.52	1,143.41
		1-31-1943	63,249.86	79,986.39	8,196.72	7,377.05	3,278.68
Joselli Manufacturing Corp., 341 39th St., Brooklyn.	Contractors—coats and suits	6-30-1941	1,492.69	29,484.27	21,546.90	5,522.32	None
		6-30-1942	1,274.41	36,968.41	27,739.72	10,944.21	3,959.94
		6-30-1943	1,134.09	37,109.07	27,880.04	22,821.01	9,971.28
		6-30-1944	16.00	38,227.16	28,998.13	14,986.60	4,586.16
Kings County Buick, Inc., 44 Empire Blvd., Brooklyn.	Automobile dealer	12-31-1944	23,744.00	20,555.37	20,555.37	19,526.81	10,314.86
		12-31-1945	23,744.83	20,554.54	20,554.54	19,526.81	10,334.99
North Shore Bus Co., Inc., Central Terminal Bldg., Flushing.	Bus transportation	12-31-1940	57,222.22	264,943.34	3,465.16	1,212.80	None
		12-31-1943	68,820.78	147,132.19	9,167.21	22,289.91	9,906.63
Permatex Co., Inc., 1720 Ave. Y, Brooklyn	Manufacturers of chemical specialties	12-31-1943	70,646.59	8,234.22	8,234.22	7,410.80	3,293.69
		12-31-1944	70,646.59	8,234.22	8,234.22	7,822.51	3,293.69
Pilgrim Piece Dye Works, Inc., 1 Nassau Ave., Brooklyn.	Dyeing and finishing of textiles	12-31-1942	13,215.15	62,760.85	4,580.92	6,540.22	3,608.33
Richmond Screw Anchor Co. Inc., 816 Liberty Ave., Brooklyn.	Manufacturer of steel form ties for concrete construction.	12-31-1941 [2]	35,527.11	None	None	17,923.87	7,966.17
Ridgewood Provisions, Inc. 151 Knickerbocker Ave., Brooklyn.	Meat products	12-31-1941 [1]	7,099.92	None	None	814.97	211.09
Seacoast Holding Corp., 834 Surf Ave., Coney Island.	Amusement	12-31-1942	3,204.51	8,611.73	1,120.51	1,080.46	324.13
		12-31-1943	4,303.25	7,512.99	21.77	31.11	31.11
Volckening, Inc., 8412 3d Ave., Brooklyn	Manufacturing brushes	12-31-1941 [2]	13,657.02	34,256.00	2,331.96	861.19	204.04
		12-31-1942 [2]	13,657.02	5,342.98	2,331.96	2,098.76	649.42

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2d District of New York							
Automatic Coinwrapping Machine Corp., 37 East 18th St., New York.	Manufacturing leasing machine and paper.	12-31-1945	$9,667.12	$1,718.45	$1,718.45	$1,632.53	$491.70
Baltic Yarn Co., Inc., 40 West 17th St., New York.	Manufacturers of yarn	8-31-1946	4,431.17	183.04	183.04	58.12	267.20
Bisleri Co., Inc., 759 Greenwich St., New York.	Manufacturers of proprietary medicines.	12-31-1944	5,428.97	30,793.31	4,254.90	4,042.16	1,148.83
		12-31-1945	6,554.18	29,668.10	3,129.69	2,973.21	845.02
Branch Motor Express Co., 135 West 18th St., New York.	Interstate motor truck—common carrier.	12-31-1944	16,345.48	8,339.68	8,339.68	2,197.21	1,029.41
Commercial Stevedoring Co., Inc., 42 Broadway, New York.	Stevedoring	12-31-1940[2]	6,826.11	32,184.93	4,422.74	1,105.68	None
Dalzell Towing Co., 24 State St., New York	Agents for towboats	12-31-1945	36,655.11	9,834.49	9,834.49	8,509.94	4,017.98
Doall Eastern Co., Inc., 105 Lafayette St., New York.	Sales of tools, parts, attachments, and replacements for filing, sawing, etc.	5-31-1945	2,639.13	12,728.91	12,728.91	6,631.08	1,884.63
Fleming-Joffe Ltd., 10 Jacob St., New York	Importers of leather skins	12-31-1943	29,490.96	385,951.29	12,299.29	12,299.29	6,518.63
		12-31-1944	35,860.56	379,581.79	5,929.69	8,598.97	4,565.01
		12-31-1945	39,073.51	376,368.84	2,716.74	5,005.87	2,560.02
Jacob A. Fortunoff, Inc., 40 Worth St., New York.	Cotton goods converters	8-31-1946	6,910.46	1,080.11	1,080.11	373.51	6.18
S. M. Frank & Co., Inc., 685 5th Ave., New York.	Manufacturers of pipes and smoker's articles.	12-31-1941	103,645.70	202,915.50	19,553.83	12,590.91	3,903.17
		12-31-1942	103,645.70	202,915.50	19,553.83	17,598.45	7,821.53
		12-31-1943	99,580.71	144,460.04	23,618.82	16,116.48	9,447.53
Goldschmidt Chemical Corp., 153 Waverly Pl., New York.	Chemicals—cosmetics	4-30-1945	9,909.48	8,041.54	8,041.54	7,639.47	3,038.48
		4-30-1946	11,346.66	6,604.36	6,604.36	4,211.57	1,761.05
Griffin, Campbell, Hayes, Walsh, Inc., 50 East 21st St., New York.	Dealers in book binders' supplies	12-31-1944	33,724.27	11,334.16	6,011.74	5,709.16	3,174.66
		12-31-1945	27,617.40	6,011.74	6,011.74	5,711.15	2,298.67
Haverhill Bradford Corp., 739 Broadway, New York.	Hat bodies	6-30-1944	13,377.52	51,158.83	18,133.98	15,806.66	8,602.03
		6-30-1945	14,841.24	49,695.11	16,670.26	10,696.39	8,797.14
Linker Machines, Inc., 39 Division St., Newark, N. J.	Manufacturing sausage linking machines.	12-31-1945	6,403.10	23,505.66	22,010.22	20,909.71	9,530.22
E. Mattes & Son, Inc., 43 East 12th St., New York.	Manufacturer and jobber of hat, cap, and millinery trimmings.	12-31-1942[2]	4,675.06	101,991.94	2,606.89	722.99	722.99
The Frederick Page Contracting Co., 45 East 17th St., New York.	Boiler setters	12-31-1943	3,844.74	5,181.33	2,805.26	3,516.46	1,054.94
Rum & Maple Tobacco Corp., 100 East 16th St., New York.	Distributors of own brands smoking tobacco and cigarettes.	12-31-1943	7,260.67	9,205.22	9,205.22	7,283.15	2,192.01
		12-31-1944	7,444.78	9,205.22	9,205.22	8,744.96	2,014.41
		12-31-1945	7,444.78	9,205.22	9,205.22	8,744.96	3,014.41
Gilman B. Smith Co., Inc., 915 Broadway, New York.	Manufacturers of notions	12-31-1941	4,654.90	74,437.07	11,020.10	4,214.08	1,854.20
		12-31-1942	4,520.42	74,571.55	11,154.58	9,603.43	3,025.24
		12-31-1943	4,520.42	53,927.00	11,154.58	9,330.80	3,025.24
M. G. R. Co., Inc., 171 Reade St., New York	Fruit and produce commission merchants.	12-31-1945	4,369.33	1,596.77	1,596.77	1,516.92	431.13
Martin H. Smith Co., 150 Lafayette St., New York.	Manufacturers (medicines)	12-31-1945	74,597.49	15,696.95	15,696.95	14,912.11	6,278.79
Strauss Fasteners, Inc., 154 West 14th St., New York.	Manufacturer of metal slide fasteners	12-31-1940[2]	969.37	16,182.89	15,285.35	10,700.89	None
Transkrit Corp., 704 Broadway, New York	Spot carbonizing	3-31-1946	24,890.82	17,763.46	17,763.46	10,014.01	4,208.47
M. H. Treadwall Co., 140 Cedar St., New York.	Merchandising engineers and contractors.	12-31-1943[1]	161,500	None	None	16,903.90	7,512.85
3d District of New York							
Artists Booking Bureau, Inc., 1501 Broadway, New York.	Booking agency	12-31-1942	11,374.31	2,897.62	2,897.62	2,607.85	782.36
		12-31-1943	11,374.31	2,897.62	2,987.62	2,607.85	782.36
Camnew, Inc., c/o Harold S. Eskin, 17 East 42d St., New York.	Motion picture theater	12-31-1943	4,300.46	1,417.00	1,417.00	1,275.30	382.89
		12-31-1945	4,300.45	1,417.01	1,417.01	938.80	266.81
Checkmaster Plan, Inc., 270 Madison Ave., New York.	Promotion of banking systems and forms.	12-31-1942	3,798.51	21,851.49	916.64	824.97	247.50
		12-31-1943	3,798.51	21,851.49	916.64	1,649.95	494.99
		12-31-1944	3,798.51	21,851.49	916.63	870.80	247.48
The Durham Co., Inc., 17 West 60th St., New York.	Distributors of automotive electric parts.	12-31-1940	21,761.51	49,732.25	6,603.02	378.90	None
		12-31-1942	25,816.62	45,703.27	7,630.46	6,867.42	4,044.14
		12-31-1943	25,767.10	49,341.65	7,562.62	6,806.36	4,008.19
Frost-White Paper Mills, Inc., 303 5th Ave., New York.	Paper mill	12-31-1942	6,909.79	31,066.95	7,766.64	6,989.97	2,096.99
		12-31-1943	8,702.15	29,274.59	5,974.28	5,376.85	1,613.04
		12-31-1944	10,055.77	27,920.97	4,620.66	4,389.63	1,339.99
Future Fashions, Inc., 1370 Broadway, New York.	Manufacturer of dresses	12-31-1941	11,597.90	66,352.11	6,640.34	2,324.12	1,022.60
		12-31-1942	11,646.12	66,352.11	6,640.34	5,976.31	1,858.63
		12-31-1943	11,646.12	70,394.13	6,640.34	11,952.62	6,811.22
		12-31-1944	11,646.12	70,394.13	6,640.34	6,308.33	2,714.45
Glamor Shops Inc., 519 8th Ave., New York	Chain of ladies ready-to-wear stores	7-31-1942[2]	2,465.42	14,301.77	6,815.18	1,304.24	317.57
		7-31-1943[2]	3,908.95	7,876.86	6,138.32	5,524.49	1,657.35
Peggie Hale, Inc., 320 West 40th St., New York.	Retail	1-1-1940 to 8-31-1940	25,011.85	68,986.23	21,175.79	113.88	None
Theodore Havelind & Co. Inc., 26 West 23d St., New York.	Wholesale dealers in china ware	12-31-1944	42,546.69	6,401.10	6,401.10	6,081.05	2,560.44
		12-31-1945	47,988.60	959.19	959.19	911.23	383.68
Howe Folding Furniture, Inc., 1 Park Ave., New York.	Wholesale trading—furniture	12-31-1943	7,918.17	34,831.83	6,432.00	5,788.82	1,736.64
Joselli Suits, Inc. (in dissolution), 512 7th Ave., New York.	Manufacturer of ladies suits	5-15-1940 to 4-30-1941	9,836.00	29,101.99	29,101.99	7,588.28	None
Lyceum Operating Corp., 149 West 45th St., New York.	Theater operation	9-30-1943	1,515.84	32,194.13	9,022.65	18,547.38	6,086.47
National Modes Holding Corp., 130 West 31st St., New York.	Buying service	6-30-1943	1,347.63	7,681.45	1,124.36	1,011.93	303.58
		6-30-1944	1,774.27	7,254.80	697.72	645.29	188.31
New England Woven Label Co., Inc., 3 West 29th St., New York.	Manufacturing woven fabric labels	12-31-1943	3,848.66	2,862.42	2,862.42	2,459.50	737.84
		12-31-1944	4,273.45	2,437.63	2,437.63	2,315.75	658.16
The New Yorker Magazine, Inc. (formerly the F-R Publishing Corp.), 25 West 43d St., New York.	Magazine publishing	12-31-1943	370,379.47	153,988.61	5,775.75	54,451.97	24,200.87
Parke-Bernet Galleries, Inc., 30 East 57th St., New York.	Public sales of art and literary properties.	8-31-1945	7,810.03	28,289.97	28,289.97	23,186.18	13,224.29
Pedigree Fabrics, Inc., 461 Fourth Ave., New York.	Converting of rayons	5-31-1941	26,704.46	143,593.17	5,684.62	171.16	None
		5-31-1942	32,968.47	128,814.28	23,089.53	13,853.72	4,294.66
Periodical House, Inc., 23 West 47th St., New York.	Magazine publisher	12-31-1942	2,356.88	33,118.43	15,565.82	12,764.56	4,261.22
		12-31-1943	2,646.48	33,245.44	15,692.83	5,040.25	4,303.85

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3d District of New York—Continued							
Post Pictures Corp., 115 West 45th St., New York.	Distribution of motion pictures	12-31-1943	$1,447.41	$7,273.59	$2,349.84	$2,114.85	$634.46
		12-31-1944	1,975.12	6,745.88	1,822.13	1,731.02	491.98
		12-31-1945	3,642.71	5,078.29	154.54	383.77	109.07
Albert Ramond & Associates, Inc. (New York), transferor (formerly the Bedaux Co., Inc.). Albert Ramond & Associates, Inc., (Delaware), transferee, Chrysler Bldg., New York.	Rendering engineering service	12-31-1942	17,642.08	39,357.92	10,037.45	1,847.17	595.19
		12-31-1943	17,642.08	39,357.92	10,037.45	11,720.24	6,336.02
		12-31-1944	17,642.08	39,357.92	10,037.45	9,535.57	5,319.85
Roseline Fabrics, Inc., 1410 Broadway, New York.	Textile convertors	11-30-1943	9,808.46	3,326.96	3,326.96	2,994.27	898.28
		11-30-1945	12,255.80	879.62	879.62	835.64	255.09
Saunders Realty Corp., 1270 6th Ave., New York.	Operating motion picture theater	12-31-1943	13,069.20	11,655.85	9,370.92	8,433.83	3,264.57
		12-31-1944	12,593.96	10,993.20	9,370.92	8,902.37	4,389.13
Tissue Brands Inc., c/o Sidney Singer, 1440 Broadway, New York.	Selling agents	12-31-1941	7,433.94	14,273.31	8,691.36	350.99	80.71
Trans-Lux Washington Corp., 1270 6th Ave., New York.	Operating motion picture theater and real estate operations.	12-31-1942	19,796.46	13,027.23	10,824.75	9,742.27	5,688.27
		12-31-1943	52,417.63	None	None	5,066.51	2,983.61
		12-31-1944	54,170.38	None	None	3,406.80	1,897.21
Transportation Displays, Inc., 9 Rockefeller Plaza, New York.	Advertising	12-31-1941	1,173.54	10,119.85	4,490.65	1,173.38	269.89
		12-31-1942	1,693.47	11,133.13	3,969.73	3,785.23	1,135.56
		12-31-1943	1,825.38	11,001.22	3,837.82	3,454.03	1,036.21
		12-31-1945	2,483.53	10,333.08	3,179.67	2,907.24	858.51
Uptown Chevrolet Co., 1775 Broadway, New York.	Automotive	12-31-1943	6,930.36	702.29	702.29	632.06	189.62
Waybro Theatre Corp., 1555 Broadway, New York.	Motion pictures	11-30-1941	2,956.86	23,643.14	8,120.26	1,444.58	None
		11-30-1942	2,946.69	23,653.31	10,213.78	7,305.27	2,581.37
		11-30-1943	3,270.16	22,529.84	9,890.31	9,138.94	2,741.68
		11-30-1944	3,620.00	22,780.00	9,540.47	226.12	67.83
14th District of New York							
Albany Corrugated Container Corp., 461 South Saratoga St., Cohoes.	Manufacturers corrugated shipping containers and products.	12-31-1944	15,391.83	7,889.48	7,889.48	7,495.01	4,181.43
C. J. Drislane Co., Inc., 28 Main St., Ossining.	Wholesale frosted foods, general foods	12-31-1941[3]	4,348.53	18,537.47	7,529.31	3,185.07	773.20
		12-31-1942[3]	7,003.61	15,882.39	4,874.23	6,910.13	2,073.03
		12-31-1943[3]	8,362.89	14,523.11	3,514.95	6,050.43	1,815.13
General Gummed Products, Inc., 126-15 89th Ave., Richmond Hill.	Manufacturer of gummed cloth tape	12-31-1941	2,158.90	16,063.22	2,424.30	848.50	204.98
Hoosick Engineering Co., Inc., 12 River St., Hoosick Falls.	Plastics—automobile parts	12-31-1943	2,886.55	44,613.45	5,093.45	4,584.11	1,375.23
Noesting Pin-Ticket Co., Inc., 728 East 136th St., New York.	Manufacturer of wire paper clips—wire formations.	12-31-1945	57,322.07	2,301.04	2,301.04	2,185.98	920.42
21st District of New York							
Auburn Dry Goods Corp., 141 Genesee St., Auburn.	Department store	1-31-1945	8,790.99	2,584.39	2,584.39	2,455.17	725.29
Knowlton Bros., 213 Factory St., Watertown	Paper manufacturers	6-30-1941	28,995.26	4,591.91	1,213.54	303.38	None
		6-30-1942	33,962.01	5,754.28	1,106.99	553.50	171.58
New Process Gear Corp., 500 Plum St., Syracuse.	Automotive gear manufacturer	12-31-1940	216,868.18	169,819.36	71,114.32	28,445.73	None
		12-31-1941	245,184.61	290,662.42	144,428.55	86,657.13	26,863.70
		12-31-1942	281,068.73	376,353.77	108,544.43	97,689.99	43,417.77
Oswego Falls Corp., 314 South 1st St., Fulton.	Manufacturers of paper products	12-31-1941	460,892.12	565,968.98	109,107.88	61,316.39	19,008.29
		12-31-1942	456,891.60	569,969.50	113,108.40	101,797.56	45,243.36
		12-31-1943	472,023.15	554,837.95	89,087.46	80,178.71	35,634.99
		12-31-1944	463,373.24	563,487.86	97,737.37	92,850.50	39,094.95
		12-31-1945	464,462.63	562,398.47	97,737.37	92,850.50	39,094.95
Syracuse Buick Co. Inc., 375 West Onandaga St., Syracuse.	Automobile sales and service	12-31-1944	3,410.38	7,560.29	6,609.52	6,375.22	1,812.31
28th District of New York							
Arcade Machine Corp., 430 Main St., Arcade.	Machine shop	12-31-1942	147.74	23,019.25	802.26	722.04	216.61
Battenfeld Grease & Oil Corp., Erie Ave., North Tonawanda.	Manufacturers of lubricants	12-31-1941	1,229.64	13,021.00	4,314.56	1,513.74	348.15
		12-31-1942	2,359.20	12,640.80	3,185.00	2,986.64	895.99
Buffalo Merchandise Warehouses, Inc., 1200 Niagara St., Buffalo.	Storage and freight handling, etc	12-31-1940	240.69	75,759.31	1,548.40	312.59	None
		12-31-1941	1,316.72	74,683.28	678.28	266.67	61.33
Distillation Products Inc, 755 Ridge Rd. West, Rochester.	Chemicals and allied products	12-31-1940	37,822.87	98,118.20	49,844.01	10,793.70	None
		12-31-1941	59,300.83	262,516.06	123,061.84	31,357.34	9,720.78
		12-31-1942	157,773.11	261,701.04	103,755.84	134,340.09	59,706.71
		12-31-1943	193,007.47	159,303.49	98,113.66	88,302.30	39,245.46
		12-31-1944	223,543.35	128,867.61	67,577.78	66,767.93	28,112.81
Ebenezer Oil Co., Inc., Ebenezer Bldg., Wellsville.	Crude oil production	10-31-1945	96,307.61	6,579.76	6,579.76	6,250.77	2,631.91
Eclipse Metal Manufacturing Corp., Main St., Eden.	Metal stampings	11-1-1942 to 8-31-1943	352.69	13,897.31	1,547.31	1,159.85	336.27
		8-31-1944	782.08	13,467.92	1,117.92	1,213.09	350.93
F. S. Elam Shoe Co., Inc., 1500 Clinton Ave. North, Rochester.	Shoe manufacture	10-31-1945	9,063.31	None	None	177.12	50.35
Ernst Iron Works, Inc., 75 Lathrop St., Buffalo.	Warehousing steel, etc	1-31-1946	32,549.29	6,758.28	6,758.28	4,473.74	3,277.69
Franklin Daystrom Associates, Inc. (formerly Daystrom Corp.), Franklin St., Olean.	Manufacturing metal and plastics products.	12-31-1944	87,299.21	102,810.66	102,810.66	97,670.13	41,124.27
Frontier Linen Supply, Inc., 45 Oak St., Buffalo.	Linen supply service	12-31-1944	17,163.49	951.71	951.71	904.12	504.40
		12-31-1945	17,403.49	951.71	951.71	904.12	504.40
Louis Restaurant, Inc., 103-107 Falls St., Niagara Falls.	Restaurant	12-31-1943	5,113.33	16,526.16	1,644.02	1,479.62	443.89
Mixing Equipment Co. Inc., 1024 Garson Ave., Rochester.	Manufacturers of mixing equipment	12-31-1940	32,449.99	125,261.43	6,998.76	2,099.62	None
		12-31-1941	43,553.36	114,158.06	11,422.54	6,211.27	1,925.48
		12-31-1942	45,137.38	112,574.04	10,838.52	9,754.67	4,335.41
		12-31-1943	45,137.39	112,574.03	10,838.51	9,754.65	4,335.40
		12-31-1944	45,137.39	112,574.03	10,838.51	10,296.68	4,335.44
		12-31-1945	45,137.39	112,574.03	10,838.51	10,296.59	4,335.41
National Grinding Wheel Co., Inc., Erie Ave. and Walck Rd., North Tonawanda.	Manufacture of abrasives	12-31-1941	153,117.70	152,790.25	468.85	1,045.00	468.85
National Manufacturing Corp., 153 Fillmore Ave., Tonawanda.	Manufacture of roofing, paint, etc	12-31-1945	26,857.13	14,104.40	14,104.40	8,502.76	4,743.64

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before of allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
28th District of New York—Continued							
Original Laminated Patentbarrel Co., Inc., c/o N. H. Rodbart, 342 Madison Ave., New York. (Formerly Hardpan Rd, Angola.)	Barrel manufacturer	9-30-1943	$4,817.82	$15,771.24	$2,307.18	$8,101.86	$2,430.56
Union-National, Inc., 226 Crecent St., Jamestown.	Manufacture of furniture	4-30-1946	18,313.77	1,307.88	2,590.17	1,651.66	921.44
The Wittemann Co., Inc., 242 Elk St., Buffalo.	Manufacture of brewery equipment	12-31-1944	8,896.60	13,297.08	2,783.70	2,627.84	785.21
Wright & Kremers Inc., Pine and Main Sts., Niagara Falls.	General contractors, architects and engineers.	12-31-1942	8,861.51	20,839.16	6,544.41	15,313.29	6,511.3
		12-31-1945	10,917.61	4,488.31	4,488.31	7,119.39	4,035.99
North Carolina							
Burlington Coca-Cola Bottling Co., Burlington.	Bottlers of coca-cola	11-30-1941 [3]	60,858.16	4,794.47	4,600.42	1,345.07	None
		11-30-1942	73,396.26	5,982.03	3,975.26	2,307.83	917.05
Caldwell Cotton Mill Co., Lenoir	Cotton yarn manufacturers	1-1-1941 to 10-31-1941	22,735.81	13,528.44	1,618.48	1,393.05	431.84
		10-31-1942	20,284.94	15,979.32	4,100.25	2,091.58	1,153.69
		10-31-1943	22,979.49	13,284.76	1,414.80	1,273.12	749.84
		10-31-1944	23,812.98	12,451.27	581.31	547.40	308.09
Carolina Delivery Service Co., Inc., 301 South Poplar St., Charlotte.	Interstate motor vehicle express	12-31-1941	13,861.44	13,391.06	1,053.56	368.74	92.18
		12-31-1942	13,861.44	13,391.06	1,813.56	1,632.20	503.17
		12-31-1943	13,861.44	13,391.06	1,813.56	1,632.20	503.17
		12-31-1944	13,861.44	13,391.06	1,813.56	1,355.17	482.79
		12-31-1945	13,861.44	13,391.06	1,813.56	439.88	134.32
Carolina Insulating Yarn Co., Winston-Salem	Manufacturing insulating yarn	5-31-1941	680.00	53,694.64	9,991.68	2,280.67	None
		5-31-1942	2,680.41	61,200.08	9,645.67	4,270.82	1,879.16
		5-31-1943	5,571.11	58,309.38	6,754.97	6,079.57	1,823.84
		5-31-1944	5,773.69	58,106.80	6,552.39	6,033.22	1,788.47
		5-31-1945	6,981.71	56,898.78	5,344.37	5,165.43	1,514.60
		5-31-1946	8,265.72	55,614.77	4,060.36	2,319.18	686.41
Century Hosiery Corp., P. O. Box 820, Burlington.	Hosiery manufacturer	11-30-1941	9,694.81	39,070.28	7,133.72	2,023.97	None
		11-30-1942	14,468.02	41,089.63	6,190.04	4,036.65	133.48
		11-30-1943	16,415.17	57,527.75	5,945.53	5,449.74	2,322.73
Contentnea Guano Co., Wilson	Fertilizer manufacturing	12-31-1940	10,424.00	22,826.00	6,784.92	1,892.29	None
		12-31-1941	12,035.35	21,214.65	11,011.63	2,692.05	673.01
		12-31-1942	12,862.91	20,387.09	10,184.07	3,919.78	1,202.12
		12-31-1943	13,893.87	25,095.80	9,153.11	10,619.88	4,529.48
		12-31-1944	14,228.91	25,570.76	8,818.07	9,240.71	4,752.13
		12-31-1945	15,810.44	23,989.23	7,236.54	7,738.27	4,293.49
Fogle Furniture Co., Vargrave St., Winston-Salem.	Furniture manufacturing	12-31-1940	15,029.51	8,413.64	239.41	362.17	None
		12-31-1941	15,074.80	36,135.90	2,352.98	1,243.21	385.40
		12-31-1942	14,138.80	37,071.90	3,288.98	3,206.06	1,015.93
		12-31-1943	13,538.25	25,419.35	3,889.53	3,500.58	1,100.05
		12-31-1944	13,873.04	25,084.56	3,554.74	3,051.13	1,431.75
		12-31-1945	14,766.68	24,190.92	2,661.10	2,528.04	1,354.39
Francis-Louise Full Fashion Mills, Inc., Valdese.	Manufacturer of ladies' full-fashioned hosiery.	12-31-1942	9,519.26	20,754.06	3,345.74	5,693.32	1,717.71
		12-31-1943	9,826.47	20,427.28	3,018.96	2,771.30	831.39
		12-31-1944	10,597.29	19,658.50	2,250.78	2,138.24	652.72
		12-31-1945	11,241.00	9,020.75	1,612.43	1,531.81	467.61
Hugh Grey Hosiery Co., 266 Ann St., Concord.	Hosiery manufacturers	12-31-1944	112,409.48	78,765.60	4,631.09	4,399.52	1,853.23
		12-31-1945	112,409.48	78,765.60	4,631.09	4,399.53	1,852.44
Henry River Mills Co., Henry River	Cotton mills	3-31-1942	26,218.76	25,898.24	6,896.43	3,103.40	962.05
		3-31-1943	26,218.76	25,898.24	6,898.43	6,206.79	3,655.10
		3-31-1944	26,218.76	25,898.24	6,896.43	9,126.08	5,301.04
		3-31-1945	26,218.76	25,898.24	6,896.43	6,551.61	3,655.11
Hudson Belk Co., c/o E. A. Anderson, Belk Stores, 111-119 East Trade St., Charlotte.	Retail department store	12-31-1941	59,485.32	39,354.21	7,966.34	3,186.53	937.83
		13-31-1942	59,485.32	54,124.34	7,966.34	7,169.70	3,186.54
		12-31-1943	59,485.32	46,666.92	7,966.34	5,895.09	3,186.54
		12-31-1944	59,453.24	46,699.00	7,998.42	3,199.37	3,199.37
		12-31-1945	59,453.24	46,699.00	7,998.42	3,199.37	3,199.37
Knit Products Corp., Belmont	Hosiery mill	12-31-1941	62,529.06	106,479.44	9,901.55	9,500.54	2,953.11
		12-31-1942	62,529.06	106,552.94	9,901.55	8,911.40	3,960.63
		12-31-1943	62,529.06	106,552.94	9,901.55	8,911.39	3,960.63
		12-31-1944	62,529.06	27,566.71	9,900.55	9,406.48	3,906.63
		12-31-1945	62,525.66	27,570.11	9,904.95	9,409.70	3,961.98
National Food Stores, Inc., High Point	Retail groceries	8-31-1942	17,394.94	11,168.79	3,867.24	1,714.83	736.36
		8-31-1943	17,702.89	11,168.79	3,867.24	3,480.52	1,498.33
		8-31-1944	17,702.89	14,056.66	3,867.24	3,609.43	1,865.86
		8-31-1945	17,702.89	14,056.66	3,867.24	3,673.88	2,049.63
		8-31-1946	17,702.89	14,056.66	3,867.24	1,227.97	685.08
North Carolina Products Corp., Pershing Rd., Raleigh.	Concrete pipe	6-30-1941	11,773.99	43,778.51	5,458.03	1,364.51	None
		6-30-1942	13,362.97	42,189.53	7,054.30	3,174.43	984.07
		6-30-1943	13,362.97	42,189.53	7,054.30	9,967.05	4,243.86
Piedmont Mop Co, 1728 Dowd Rd., Charlotte.	Manufacturers of mops and yarn	12-31-1941	1,120.09	25,572.93	2,299.91	804.97	185.15
		12-31-1942	1,755.81	24,937.21	1,664.19	1,497.77	449.33
		12-31-1943	1,990.88	24,702.14	1,429.12	1,254.71	373.71
		12-31-1944	1,971.28	3,649.84	1,448.72	1,376.28	391.15
		12-31-1945	2,793.10	626.90	626.90	595.55	169.26
Pilot Full Fashion Mills, Inc., Valdese	Hosiery mill	6-30-1942	199,719.17	202,556.82	31,748.64	34,387.48	10,660.11
		6-30-1943	215,637.38	184,947.74	14,139.56	10,978.16	5,655.83
		6-30-1944	214,754.87	184,947.74	14,139.56	13,077.17	5,655.81
		6-30-1954	214,682.19	184,947.74	14,139.56	13,423.59	5,655.82
		6-30-1946	203,550.34	184,947.74	14,139.56	6,771.49	2,851.15
Power Farming Co., Inc., 1000 West Palmer St., Charlotte. Mailing address, c/o Universal Tractor & Equipment Co., 1519 Summit Ave., Richmond, Va.	Tractors and equipment	12-31-1944	6,682.89	4,317.11	4,317.11	3,627.63	1,185.62
		12-31-1945	6,682.89	4,317.11	4,317.11	4,101.25	1,185.62
Proctor Chemical Co., Inc., Salisbury	Jobbers and manufacturers of textile chemicals.	12-31-1940	3,296.63	22,589.23	4,393.09	175.93	None
		12-31-1941	3,705.56	26,241.85	9,024.80	3,158.68	803.35
		12-31-1942	3,705.58	27,133.95	13,447.74	12,102.97	3,673.95
		12-31-1943	3,705.56	27,130.39	13,447.74	12,102.96	3,673.95
		12-31-1944	4,262.72	26,573.22	12,890.58	12,246.05	4,140.32
		12-31-1945	5,192.26	25,643.69	11,961.04	11,362.98	3,889.43

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before of allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
North Carolina—Continued							
Randolph Underwear Co., Inc., transferor, Burlington Mills, Inc., transferee, 301 North Eugene St., Greensboro.	Manufacturing women's underwear	12-31-1940	$9,742.41	$70,238.59	$7,339.83	$1,834.95	None
		1-1-1941 to 9-30-1941	11,428.94	24,785.64	8,203.35	2,454.26	$1,079.88
		9-30-1942	11,428.94	24,785.64	8,203.25	4,315.18	1,342.46
		9-30-1943	17,078.72	18,185.86	2,583.57	3,019.52	972.96
Rocky Mount Cord Co., Inc., transferor, Mr. Hyman L. Battle et. al. transferees, Rocky Mount.	Braided cord	12-31-1940	4,919.76	26,258.81	1,273.24	137.99	None
		12-31-1941	6,558.36	32,889.70	1,235.53	432.44	108.10
		1-1-1942 to 4-30-1942	6,558.36	32,901.64	1,235.53	622.82	186.85
Rose's 5, 10 & 25 cent Stores, Inc., Henderson.	Retail stores	12-31-1945	356,781.66	56,638.37	56,638.37	53,806.45	22,655.32
S. & W. Cafeteria of Raleigh, Inc., 116 West Trade St., Charlotte.	Restaurant	12-31-1942[2]	9,510.14	10,853.44	1,414.86	1,278.38	382.02
		12-31-1943	9,510.14	14,688.98	7,589.86	6,830.87	2,091.27
Seven Point Hosiery Inc., Burlington	Wholesale hosiery distributors	12-31-1941	2,248.22	9,520.46	2,384.66	938.76	215.91
		12-31-1942	2,847.06	8,921.62	1,785.82	1,814.23	544.27
		12-31-1943	2,885.95	8,882.73	1,746.93	1,590.23	477.07
		12-31-1944	3,256.95	8,511.73	1,375.93	1,307.14	371.50
Tower Hosiery Mills, Inc., Burlington	Hosiery manufacturing	11-30-1943	78,585.35	7,260.55	7,260.55	6,534.49	2,904.22
		11-30-1944	78,585.35	7,260.55	7,260.55	555.64	None
		11-30-1945	78,585.35	7,260.55	7,260.55	6,897.52	2,904.52
WPTF Radio Co., Raleigh	Radio broadcasting	12-31-1941[2]	21,651.83	74,995.60	32,032.57	13,700.81	4,247.25
		12-31-1942[2]	23,714.26	72,933.17	50,003.75	45,543.38	23,002.66
Waldensian Hosiery Mills, Inc., Valdese	Hosiery mill	12-31-1941	64,512.42	114,280.43	12,626.47	6,313.24	1,957.11
		12-31-1942	70,996.07	107,796.78	6,139.07	5,525.17	2,455.63
		12-31-1943	70,996.07	107,796.78	6,139.07	5,525.17	2,455.63
		12-31-1944	75,954.63	102,838.22	1,180.51	1,547.01	651.38
First District of Ohio							
Adler & Childs, Inc., Main and Fourth Sts., Dayton.	Department store	1-31-1941	38,956.99	21,035.07	7,093.67	2,128.10	None
Amsco Products Co., 4619 Reading Rd., Cincinnati.	Wholesale chemicals and solvents	12-31-1943	7,152.69	7,700.16	7,700.16	2,602.05	2,079.04
		12-31-1944	8,686.69	6,166.16	6,166.16	5,857.85	1,761.92
		12-31-1945	10,395.21	2,057.64	4,457.64	4,234.75	1,292.72
Barq Bottling Co., Inc., 520 East 5th St., Cincinnati.	Manufacturers of nonalcoholic beverages.	12-31-1942	5,573.88	11,969.88	5,050.40	4,545.46	1,363.61
		12-31-1943	5,694.87	12,568.89	5,050.40	4,902.79	1,470.83
		12-31-1944	5,694.87	12,568.89	5,050.40	4,797.88	1,378.51
The Wm. Brenner Furniture Corp., 318 West 3d St., Cincinnati.	Manufacturers of upholstered furniture.	12-31-1941	3,735.89	36,915.56	427.01	306.61	70.51
		12-31-1942	4,271.00	36,380.45	4,054.80	3,971.49	1,191.45
		12-31-1943	4,845.75	35,805.70	3,480.05	3,528.83	1,058.65
The Ferro Concrete Construction Co., 203 West 3d St., Cincinnati.	Construction	12-31-1942[1]	87,230.43	None	None	19,416.29	8,629.46
		12-31-1943	50,545.08	36,685.35	36,685.35	36,858.26	16,381.45
		12-31-1944	46,340.26	40,890.17	40,890.17	8,850.69	3,726.61
		12-31-1945	57,316.18	29,914.25	29,914.25	14,863.67	6,258.39
The Gallaher Drug Company, 301 East 1st St., Dayton.	Retail drugs	6-30-1941	140,731.83	39,810.92	7,105.79	2,131.73	None
		6-30-1942	169,759.95	37,568.05	12,471.41	6,859.27	2,126.38
		6-30-1943	168,556.11	38,771.89	13,675.75	12,307.73	5,470.10
		6-30-1944	168,556.11	38,771.89	13,675.25	8,907.58	5,470.09
Gifts, Inc., 1211 Keith Bldg., Cincinnati	Motion picture theater	12-31-1945	19,863.64	28,474.62	9,407.54	8,937.16	5,174.20
Marcy's Jewelry Store, Inc., 20 West 4th St., Dayton.	Retail jewelry	12-31-1945	3,790.93	756.29	756.29	718.48	204.20
Pease Woodwork Co. Inc., Blue Rock and Turrill Sts., Cincinnati.	Mail order, millwork and manufacturers of prefabricated houses.	12-31-1940[2]	65,336.14	112,851.21	24,039.86	8,338.32	None
		12-31-1941[2]	80,527.99	139,236.49	31,572.01	15,786.00	4,893.66
		12-31-1942[2]	80,527.99	139,236.49	31,572.01	28,414.80	12,628.80
Radio Voice of Springfield, Inc., 117 West High St., Springfield.	Radio broadcasting	12-31-1943	1,072.22	27,889.86	3,630.28	3,267.25	980.17
		12-31-1944	1,845.54	27,116.54	2,856.96	2,714.12	771.39
		12-31-1945	2,920.72	26,041.36	1,781.78	1,615.13	498.37
The Martin Rosenberger Wall Paper Co., 31 East 4th St., Cincinnati.	Retail wall paper stores	12-31-1944	29,295.27	9,943.12	3,964.10	3,765.90	2,100.97
		12-31-1945	29,295.27	9,943.12	3,964.10	3,765.89	2,110.97
The Western States Machine Co., 1798 Fairgrove Ave., Hamilton.	Manufacturing sugar processing machinery and equipment (centrifugals).	12-31-1942	33,397.26	111,887.19	16,164.05	24,542.79	12,416.26
		12-31-1943	33,633.63	111,728.74	16,004.80	14,404.32	7,879.55
		12-31-1944	33,716.11	111,649.72	15,964.62	15,166.39	7,202.75
		12-31-1945	33,830.26	15,909.01	15,909.01	15,113.56	9,510.44
Tenth District of Ohio							
The Bard Manufacturing Co. (formerly The Bryan Plumbing & Heating Co.) Evansport Rd., and Factory Ave., Bryan.	Manufacturers of heating and air conditioning equipment.	12-31-1940[3]	15,320.44	14,910.80	5,070.47	1,421.71	None
Bersted Manufacturing Co., Hissong Ave., Fostoria.	Manufacturer of electrical appliances	12-31-1945	37,396.19	8,127.71	8,127.71	7,721.32	3,589.58
Buckeye Winery, Inc., 5405 Telegraph Rd., Toledo.	Manufacture and sale of wines	5-31-1945	10,000.76	4,081.23	4,081.23	4,923.95	1,493.02
Copeland Refrigeration Corp., Short Clinton St., Sidney.	Manufacturers of refrigeration equipment.	9-30-1944	88,619.23	872,584.03	76,531.74	12,149.57	7,694.99
		9-30-1945	88,619.23	872,584.03	76,531.74	72,705.15	30,612.72
Gro-Cord Rubber Co., (formerly The Lima Cord Sole & Heel Co.), 817 North Jackson St., Lima.	Manufactured rubber soles and heels	12-31-1945	93,602.68	18,107.71	18,107.71	17,202.35	7,243.09
The Hinde & Dauch Paper Co., 407 Decatur St., Sandusky.	Corrugated paper products	12-31-1941	1,267,815.98	38,434.35	38,434.35	23,060.61	7,148.79
Lauterbach Corp., 100 West 10th St., Wilmington, Del.	Manufacture and lease of automatic molding machinery.	12-31-1944	17,791.72	8,394.73	8,394.73	7,738.90	4,317.49
		12-31-1945	17,791.72	9,772.96	9,772.96	79.52	44.36
Logan County Dehydrators, Inc., West Liberty.	Dehydrating and grinding alfalfa hay	12-31-1944	6,395.39	2,941.04	2,941.04	2,793.99	794.07
		12-31-1945	5,629.06	3,499.04	3,499.04	2,005.54	358.89
The Elmer Miller Coal Co., 504 Richardson Bldg., Toledo.	Wholesale coal sales agent	12-31-1942	10,564.36	30,484.76	1,186.48	1,561.73	468.52
		12-31-1943	11,848.25	29,200.87	None	245.86	73.76
Nicholas Building Co., 1908 Toledo Trust Bldg., Toledo.	Lessee and operator of office building	12-31-1940	34,821.08	46,639.90	1,712.00	895.16	None
		12-31-1941	38,486.60	46,153.40	4,161.90	3,029.30	939.09
		12-31-1942	38,032.32	46,607.68	4,616.18	7,324.81	4,313.50
		12-31-1943	36,854.36	47,785.64	5,794.14	7,671.73	4,517.80
		12-31-1944	37,358.52	47,281.48	5,289.98	7,219.99	3,489.69
		12-31-1945	38,317.32	46,322.68	4,331.18	5,910.12	2,718.23
Sandusky Newspapers, Inc., Sandusky	Newspaper publishers	12-31-1944	15,284.20	30,454.24	30,454.24	29,919.57	15,764.57
		12-31-1945	16,582.70	29,155.74	29,155.74	28,372.64	15,082.95
7 Up Bottling Co. of Omaha, Nebr., Napoleon.	Manufacture of nonalcoholic beverages	2-28-1945	13,497.58	10,660.47	10,660.47	10,581.78	5,428.17
		2-28-1946	15,470.47	9,367.63	9,367.63	7,777.97	4,339.28
The Seven-Up Iowa Co., Napoleon	Manufacturing nonalcoholic beverages	2-28-1945	17,531.65	55,373.93	55,373.93	19,860.35	11,079.99

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before of allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Eleventh District of Ohio							
The B & T Carpet & Linoleum Co., 135 North Front St., Columbus.	Retail carpet and linoleum	12-31-1941	$120.00	$6,247.60	$5,126.46	$1,851.59	$425.85
		12-31-1942	1,091.23	5,276.07	4,155.23	4,096.87	1,229.10
		12-31-1944	2,042.20	4,325.40	3,204.26	3,079.75	875.31
The B & T Metals Co. (formerly The B & T Floor Co.), 425 West Town St., Columbus.	Manufacture of metal trim	12-31-1941	57,111.13	20,147.46	10,825.95	4,871.68	1,510.22
		12-31-1942	57,382.91	20,142.35	10,820.84	9,738.75	4,328.34
		12-31-1943	57,382.91	20,142.35	10,820.84	19,477.51	8,656.67
		12-31-1944	57,382.91	20,142.35	10,820.84	20,559.60	8,656.68
Hatton Coal Co., 16 East Broad St., Columbus.	Wholesale coal—Commission	12-31-1945	1,650.57	6,849.33	884.35	840.13	238.77
The Hub Trade-In Co., 137 East Main St., Columbus.	Retail furniture	12-31-1942	1,988.06	16,911.89	3,910.00	3,519.00	1,055.71
Kinnear Manufacturing Co., 7th and Field Sts., Columbus.	Manufacture of rolling doors	12-31-1941 [2]	138,356.30	478,942.10	190,595.10	259,915.01	80,573.65
		12-31-1942	113,145.04	504,153.36	215,806.36	194,225.73	86,322.54
		12-31-1943	113,145.04	504,153.36	215,806.36	99,725.42	44,322.40
M & R Dietetic Laboratories, Inc., 8 East Long St., Columbus.	Milk products manufacturers	12-31-1940	101,247.32	412,682.73	55,510.77	43,993.61	None
		12-31-1941	126,014.10	387,915.95	59,235.90	29,617.95	9,181.57
		12-31-1942	134,901.62	379,028.43	50,348.38	45,313.54	20,139.35
		12-31-1943	136,316.78	377,613.27	48,933.22	36,067.23	19,573.29
The Marietta Concrete Corp., Marietta	Farm and industrial silos and general contracting.	12-31-1942	30,702.98	15,250.49	4,386.46	10,992.38	5,723.78
		12-31-1943	30,702.98	15,250.49	4,386.46	3,947.82	2,324.84
Anson Pickerel, Inc., 131 East Center St., Marion.	Retail men's apparel and accessories	1-31-1943	1,612.42	2,920.65	2,328.20	2,209.69	662.91
		1-31-1944	2,000.56	2,532.51	1,940.06	1,691.11	507.41
		1-31-1945	2,452.61	2,080.46	1,488.01	1,496.11	425.21
The Segal Schadel Co. of Columbus, 40 South Yale Ave., Columbus.	Waste paper	12-31-1945	11,359.90	5,126.77	5,126.77	2,419.31	748.52
Terteling Bros., Inc., P. O. Box 192, Madisonville, Ky. (formerly Mauger Construction Co., Columbus, Ohio).	General contracting and coal mining	3-24-1941 to 11-30-1941	9,715.56	92,884.44	11,184.44	5,040.05	1,562.41
		11-30-1942	15,012.88	87,587.12	5,887.12	6,845.88	3,245.15
The Truck-Tractor Equipment Co., 460 Neilston St., Columbus.	Distributing farm equipment and assembling industrial tractors.	12-31-1940	8,532.01	40,507.73	531.67	263.78	None
		12-31-1941	13,016.42	51,758.02	18,227.40	14,932.87	4,629.19
		12-31-1942	12,505.75	52,268.69	19,738.07	16,187.45	7,084.73
		12-31-1943	12,939.24	51,835.20	18,304.58	7,959.67	2,401.70
		12-31-1944	16,544.48	14,699.34	14,699.34	20,205.63	8,507.63
The Williams Manufacturing Co., Gallia St. and Campbell Ave., Portsmouth.	Shoe manufacturing	12-31-1941	174,166.76	51,276.79	4,630.46	1,561.71	474.13
Eighteenth District of Ohio							
The Acme Shoe Co., 1265 West 6th St., Cleveland.	Wholesale shoes	1-31-1944	867.04	18,132.96	82.96	67.59	20.27
The Ajax Thermostatic Controls Co., 5311 Sweeney St., Cleveland.	Manufacturers of gas control appliances.	12-31-1941 [2]	1,399.06	1,607.13	1,607.13	361.84	83.22
		12-31-1942 [2]	1,399.06	14,606.95	1,607.13	1,446.41	433.93
		12-31-1943 [2]	1,468.81	14,537.20	1,537.38	1,383.65	415.09
The American Crucible Products Co., 1305 Oberlin Ave., Lorain.	Manufacture of metal bearings	12-31-1940	10,889.92	24,974.73	7,611.62	1,902.90	None
		12-31-1941	12,431.18	50,759.11	9,500.42	4,275.19	1,325.32
		12-31-1942	12,432.50	50,757.79	9,499.82	5,609.63	3,167.67
		12-31-1945	19,209.36	43,980.93	2,767.57	3,916.79	2,185.15
Appliance Manufacturing Co., Gaskill Rd., Alliance.	Manufacture and sale of washing machines.	12-31-1941	28,461.23	5,850.85	5,850.85	2,057.83	637.90
		12-31-1942	28,461.23	5,850.85	5,850.85	5,265.77	3,100.95
Art Galvanizing Works, Inc., 3935 Valley St., Cleveland.	Hot-dip galvanizing	7-1-1942 to 12-31-1942	2,617.68	13,463.22	7,924.87	3,726.47	1,092.68
		12-31-1943	2,924.13	12,988.39	7,618.42	7,262.27	2,178.67
		12-31-1944	2,978.42	12,934.10	7,564.13	3,794.27	1,078.37
Associated Theatres, Corp., 300 Film Bldg., Cleveland.	Motion picture theater	10-31-1944	1,993.62	21,006.38	2,281.38	2,148.30	615.98
		10-31-1945	1,781.58	21,218.42	2,493.42	2,368.75	637.22
		10-31-1946	2,612.69	20,387.31	1,662.31	86.50	72.54
The Brush Development Co., 3405 Perkins Ave., Cleveland.	Manufacture of piezo electrical devices, etc.	12-31-1943	293,763.45	37,573.66	37,573.66	33,816.29	15,029.47
		12-31-1944	293,763.45	37,573.66	37,573.66	26,363.39	15,101.47
Capper-Harman-Slogum, Inc., 1013 Rockwell Ave., Cleveland.	Printing and publishing periodicals	12-31-1943	58,727.18	148,880.74	69,640.27	114,164.71	50,739.87
		12-31-1944	58,804.06	149,803.86	69,563.39	56,568.10	27,825.36
		12-31-1945	58,873.55	148,734.37	69,493.90	58,752.32	27,797.56
The Cleveland Metal Abrasive Co., 887 East 67th St., Cleveland.	Manufacturers of steel shot and grit abrasives.	12-31-1942	4,158.27	22,732.67	3,957.23	1,367.03	1,130.21
		12-31-1943	5,388.92	21,895.40	3,119.96	3,010.96	903.29
The Cleveland Range Co., 3333 Lakeside Ave., Cleveland.	Manufacturers of steam ranges	12-31-1945	29,781.54	3,931.72	3,997.83	3,797.93	2,118.84
The Curthalt Co., 90 Main St., Flemington, N. J.	Manufacturing and leasing pretzel tying machines.	12-31-1943	4,347.37	10,072.14	4,196.16	3,776.54	1,132.96
Detroit Free Press, Inc., transferor, Knight Newspapers, Inc., transferee, 44 East Exchange St., Akron.	Newspaper publishers	12-31-1940	122,727.33	742,520.58	286,823.85	94,547.12	None
		12-31-1941	130,157.71	850,930.49	469,595.52	139,029.50	43,099.15
The Di-Noc Co., (formerly The Di-Noc Manufacturing Co.), 1700 London Rd., Cleveland.	Manufacturers of transfers and synthetic veneers.	12-31-1940	46,989.61	45,266.03	8,988.58	3,146.00	None
Dowd-Feder, Inc., 4600 Euclid Ave., Cleveland.	Automobile sales and service	13-31-1941 [2]	50,856.76	11,190.31	5,981.95	2,990.97	927.21
Dyer Engineers, Inc., 1164 Union Commerce Bldg., Cleveland.	Engineering—cost control	12-31-1941 [3]	2,502.48	61,494.46	25,829.98	4,868.27	1,188.04
		12-31-1942 [3]	3,808.20	59,763.87	24,099.59	21,888.76	9,075.37
		12-31-1943	4,092.90	23,703.13	23,703.13	24,677.46	10,516.64
		12-31-1944	5,303.09	58,861.39	22,610.22	23,562.78	10,750.92
		12-31-1945	7,907.52	20,058.91	20,058.91	8,508.24	2,963.96
The Electric Railway Improvement Co., 2070 East 61st St., Cleveland.	Manufacturers, rail bonds and equipment.	12-31-1942	34,936.19	90,742.61	40,543.50	36,489.15	17,358.52
		12-31-1943	34,936.19	90,742.61	40,543.50	36,489.15	17,779.67
		12-31-1944	34,936.19	90,742.61	40,543.50	30,063.60	16,484.06
		12-31-1945	34,936.19	90,742.61	40,543.50	31,035.05	16,700.34
The Erie Dyeing & Processing Co., 2765 East 55th St., Cleveland.	Dyers and processers of yarns and yarn jobbers.	12-31-1945	22,257.84	49,640.95	11,297.15	10,732.30	5,987.50
Factory Stores Co. of Cleveland, 7016 Euclid Ave., Cleveland.	Restaurants	10-31-1945 [1]	16,765.19	None	None	4,817.17	3,229.23
The Factory Stores Co. of Mahoning, 7016 Euclid Ave., Cleveland.	do	10-31-1946	4,882.78	22,396.83	22,396.83	3,634.14	1,604.56
The Factory Stores Co. of Ohio, 7016 Euclid Ave., Cleveland.	Restaurant	10-31-1944 [1]	15,283.30	None	None	7,726.13	7,942.26

See footnotes at end of table.

Univ. of Mich.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before of allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Eighteenth District of Ohio—Continued							
The Fairport, Painesville & Eastern Railroad Co., Painesville.	Steam railroad, freight	12-31-1940	$144,030.95	$31,950.53	$20,557.43	$7,195.10	None
		12-31-1941	163,863.45	36,912.90	32,279.51	28,562.68	$8,854.44
		12-31-1942	163,863.45	32,279.51	32,279.51	51,412.84	22,850.15
The A. L. Garber Co., Union St., Ashland	Printing and paper box manufacturing	12-31-1945	79,168.36	30,804.71	30,804.71	29,264.47	12,321.89
General Biochemicals Inc., P. O. Box 330, Chagrin Falls.	Manufacture of vitamin products	12-31-1941	14,772.39	23,362.00	16,952.62	6,632.23	2,056.00
		12-31-1942	14,772.39	26,901.75	16,952.62	15,257.35	7,725.70
		12-31-1943	14,772.39	26,901.75	16,952.62	30,514.72	14,506.84
Gray Drug Stores Inc. (formerly Weinberger Drug Stores Inc.), 2400 Superior Ave., Cleveland.	Retail drug chain	6-30-1941	145,082.48	119,711.05	27,009.16	8,245.91	None
		6-30-1942	178,021.01	160,911.47	32,328.77	16,164.39	5,010.86
		6-30-1943	178,021.01	111,259.16	32,328.77	26,186.31	12,931.52
		6-30-1944	178,021.01	111,259.16	32,328.77	29,899.71	12,931.52
		6-30-1945	171,566.87	111,259.16	30,724.26	29,188.05	12,289.70
		6-30-1946	161,317.71	111,259.16	30,724.26	14,713.96	6,195.36
Hanna Coal Sales Co., 1300 Leader Bldg., Cleveland.	Coal sales—agents	12-31-1941	18,459.59	34,639.24	14,722.31	7,281.16	2,257.16
Industrial Rayon Corp., 660 Union Commerce Bldg., Cleveland.	Rayon as raw material and allied products.	12-31-1941	2,090,608.43	3,389,827.57	1,367,270.57	1,094,163.39	339,190.66
		12-31-1942	1,923,216.08	3,868,316.42	1,692,352.92	3,783,028.28	1,681,345.90
The Jupiter Steamship Co., 317 Rockefeller Bldg., Cleveland.	Marine transportation	12-31-1944	7,089.65	19,403.63	11,207.41	9,980.56	3,983.23
		12-31-1945	7,089.65	19,403.63	11,207.41	10,647.04	3,983.23
L. D. Corporation (formerly Allied Corporation), 1444 Midland Bldg., Cleveland.	Road contractors	12-31-1941	3,087.94	60,792.06	6,642.06	3,021.75	1,124.38
		12-31-1942	8,664.98	73,035.02	1,785.02	2,729.69	879.57
The Lawson Milk Co., 210 East Broad St., Cuyahoga Falls.	Milk and dairy	3-31-1944	11,715.70	7,690.01	7,690.01	7,015.97	2,676.02
		3-31-1945	11,909.28	7,690.01	7,690.01	7,305.51	3,333.93
		3-31-1946	12,913.66	7,690.01	7,690.01	5,504.16	2,695.00
The Lederer Terminal Warehouse Co., 825 Erieside Ave., Cleveland.	Warehousing	12-31-1944	21,986.15	20,549.81	7,274.61	7,325.97	4,087.13
		12-31-1945	21,986.15	20,549.81	7,711.57	7,325.99	4,087.13
Manufacturers and Fabricators, Inc., Filbert St., Elyria.	Metal fabrication	12-31-1940	9,929.10	17,547.90	8,645.28	1,546.36	None
		12-31-1941	11,448.17	16,381.93	10,142.53	4,057.01	1,257.67
		12-31-1942	13,396.90	15,207.22	8,967.82	11,267.17	5,018.31
		12-31-1943	13,429.78	15,207.22	8,967.82	8,869.48	3,640.89
Miller's Gold Seal Dairy, Inc., 1829 East 55th St., Cleveland.	Wholesale dairy	12-31-1945	8,486.37	9,053.42	9,053.42	8,600.75	3,310.76
The Niles Rolling Mill Co., 980 Warren Ave., Niles.	Manufacturing of sheet steel	12-31-1940[2]	103,484.86	79,141.26	39,075.67	13,991.63	None
		12-31-1941[2]	122,478.21	55,924.76	45,230.61	24,876.83	7,711.82
		12-31-1942[2]	154,131.24	41,393.49	12,600.76	11,526.99	5,040.30
Schirmer-Dornbirer Pump Co., 1719 East 39th St., Cleveland.	Manufacturing gasoline pumps, etc	12-31-1944	15,867.11	14,649.87	14,649.87	27,834.75	12,794.44
		12-31-1945	15,867.11	14,649.87	14,649.87	12,053.69	7,764.44
The Stouffer Corp., 1375 Euclid Ave., Cleveland.	Restaurant	7-31-1942	467,928.10	20,156.49	20,156.49	11,685.25	3,829.57
		7-31-1943	463,073.05	25,011.54	25,011.54	22,510.38	10,004.61
		7-31-1944	463,073.05	25,660.06	25,660.06	23,840.72	10,264.03
		7-31-1945	463,073.05	25,719.22	25,719.22	24,433.26	10,287.76
		7-31-1946	463,073.05	25,718.98	25,719.22	10,241.89	4,312.39
The Tappan Stove Co., 250 Wayne St., Mansfield.	Manufacturing stoves and ranges	12-31-1944	382,665.82	23,038.78	23,038.78	21,886.84	9,215.52
		12-31-1945	404,490.48	23,038.79	23,038.79	21,886.83	9,215.52
Tinnerman Products, Inc., 2038 Fulton Rd., Cleveland.	Manufacturing fastening devices	12-31-1940	37,349.77	493,411.30	186,194.59	49,621.31	None
		12-31-1941	70,877.75	567,869.07	193,530.92	90,602.78	28,086.87
		12-31-1942	76,237.22	567,869.07	193,530.92	14,104.31	6,268.59
		12-31-1943	78,879.43	567,869.07	193,530.92	400,811.64	183,629.93
		12-31-1944	78,879.43	193,530.92	193,530.92	206,014.59	96,790.43
		12-31-1945	78,879.43	193,530.92	193,530.92	35,531.26	14,960.53
Truck Engineering Corp., 1285 West 70th St., Cleveland.	Manufacturers and distributors trailers and truck equipment.	12-31-1940	10,387.70	9,986.53	4,679.53	1,403.86	None
		12-31-1941	12,175.65	20,594.39	7,879.95	1,621.31	405.33
		12-31-1942	14,053.81	21,917.76	6,001.79	5,401.61	1,734.94
United Broadcasting Co., 418 Plain Dealer Bldg., Cleveland.	Radio broadcasting	12-31-1940	38,232.91	200,259.58	8,978.00	2,693.40	None
		12-31-1941	44,488.67	184,201.76	28,245.02	14,122.61	4,378.04
		12-31-1942	53,089.86	185,600.57	19,619.70	17,657.73	7,847.87
		12-31-1943	53,054.19	175,636.24	19,619.70	17,160.80	7,847.87
		12-31-1944	51,059.65	177,630.78	19,619.70	11,742.29	7,847.87
		12-31-1945	49,458.57	179,231.86	19,619.70	10,531.69	7,847.87
United States Concrete Pipe Co., 1530 Union Commerce Bldg., Cleveland.	Manufacturing concrete pipe	3-31-1943	3,365.41	21,543.84	1,374.77	6,214.28	1,864.27
The U. S. Steel Wire Spring Co., 7800 Finney Ave., Cleveland.	Manufacturers of wire springs and forms.	12-31-1944	13,521.88	None	1,539.56	1,915.43	606.84
		12-31-1945	14,637.25	424.19	424.19	803.04	259.90
The Weldon Tool Co., 3000 Woodhill Rd., Cleveland.	Manufacturer of tools	12-31-1940[3]	47,780.16	98,659.84	40,301.11	14,663.82	None
The Youngstown Arc Engraving Co., Vindicator Bldg., Youngstown.	Engraving and photos	12-31-1945	14,773.00	5,659.53	5,659.53	5,376.56	2,945.07
Oklahoma							
The Boardman Co., 1401 southwest 11th St., Oklahoma City.	Manufacturers steel plate and sheet metal products—distributors industrial equipment.	12-31-1942	27,770.68	27,513.73	5,570.90	7,233.57	4,259.78
		12-31-1943	27,275.38	12,310.99	6,066.20	5,459.58	3,213.09
		12-31-1944	27,411.81	12,174.56	5,929.77	4,246.88	3,172.78
Central Morris Plan State Bank, 225 West 1st St., Oklahoma City.	Banking	12-31-1943	16,299.33	50,236.86	16,180.22	7,409.29	3,319.16
Commander Mills, Inc., Sand Springs	Textile manufacturers	12-31-1942[1]	128,646.72	None	None	51,722.59	12,462.27
		12-31-1945	80,292.94	48,353.78	48,353.78	32,542.85	13,701.29
The Examiner Co., 321-323 Osage, Bartlesville.	Newspaper	12-31-1945	5,831.03	10,064.82	10,064.82	3,505.01	996.16
Jackson Cookie Co. of Oklahoma, transferor, Jackson Cookie Co., Inc., transferee, 113 South Olive St., North Little Rock, Ark.	Cookie manufacturers	13-31-1945	2,393.47	2,606.53	2,606.53	2,476.21	703.76
Louisiana-Nevada Transit Co., 130 East 12th St., Ada.	Natural gas (via pipe line) and distribution.	12-31-1940	21,216.29	37,022.01	6,084.23	3,130.05	None
		12-31-1941	27,134.77	31,103.53	16,496.69	6,808.17	2,110.53
		12-31-1942	28,006.29	30,232.01	15,625.17	19,487.07	11,475.71
		12-31-1943	29,460.71	23,787.59	14,180.75	17,521.40	10,318.16
		12-31-1944	30,470.34	27,767.96	13,161.12	14,105.25	7,766.53
		12-31-1945	30,925.65	22,312.65	12,705.81	15,652.27	8,302.22
Moore County Carbon Co., Phillips Bldg., Bartlesville.	Production and sale of carbon black	12-31-1945	25,114.85	28,761.31	28,761.31	15,067.24	8,405.92
Ozark-Mahoning Co., (formerly Mahoning Mining Co.), 310 West 6th St., Tulsa.	Mining and milling of fluorspar	12-31-1945	130,217.74	165,788.49	165,788.49	42,114.97	20,818.39
The Petroleum Directory Publishing Co., 211 South Cheyenne St., Tulsa.	Publishers of "the drilling and producing equipment—directories and petroleo interamericano."	6-30-1945	2,063.62	3,772.18	3,477.50	3,303.63	938.92

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before of allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Oklahoma—Continued							
Tansel Oil Co., 609 Atlas Life Bldg., Tulsa	Wholesale gasoline jobber	6-17-1941 to 5-31-1942	$2,360.11	$35,639.89	$6,615.11	$1,331.43	$306.22
		5-31-1943	2,988.99	36,011.01	5,986.23	5,387.61	1,616.28
		5-31-1944	3,540.87	34,459.13	5,334.35	4,447.77	1,310.43
		5-31-1945	4,264.54	33,735.46	4,710.68	4,475.15	1,271.89
Union Bus Station of Oklahoma City, 427 West Grand Ave., Oklahoma City.	Union bus station	12-31-1942	7,319.49	11,205.51	3,841.26	4,726.13	1,417.85
		12-31-1943	7,540.72	10,984.28	3,620.03	4,292.83	1,287.87
		12-31-1944	9,020.30	6,670.56	2,140.45	2,729.11	798.86
		12-31-1945	10,199.02	5,491.84	961.73	1,094.20	334.02
Western Seismograph Supply Co., 1121 Petroleum Bldg., Oklahoma City.	Seismograph supplies	12-31-1944	4,144.56	3,909.01	3,909.01	1,215.81	345.55
Oregon							
Bend Theatres, Inc., 837 Wall St., Bend	Motion picture theaters	8-1-1941 to 12-31-1941	250.00	21,744.78	6,400.00	768.91	161.47
		12-31-1942	303.59	21,691.19	6,346.41	4,154.46	1,246.46
Bernard Italie, Inc., 319 Southwest Washington St., Portland.	Wholesale watch materials and supplies.	12-31-1944	1,756.11	2,842.71	2,842.71	2,700.58	767.53
		12-31-1945	2,668.02	1,930.80	1,930.80	1,834.26	521.32
Columbia River Salmon Co., Inc., Astoria	Fish cannery	12-31-1942	8,151.22	97,884.44	2,061.28	1,855.15	546.55
		12-31-1943	8,325.22	107,710.44	1,887.28	3,397.11	717.17
W. J. Jones & Son, Inc., Portland	Stevedoring	12-31-1944	34,751.09	1,348.91	1,348.91	1,281.46	714.92
		12-31-1945	34,751.09	1,348.91	1,348.91	1,281.46	714.92
Morden Machines Co., Pacific Bldg., Portland 4.	Manufacture and sales of paper mill machinery.	12-31-1941	2,281.88	74,701.37	14,191.81	8,443.01	3,714.93
		12-31-1942	2,281.88	74,701.37	14,191.81	7,002.64	2,100.79
		12-31-1944	2,281.88	14,191.81	14,191.81	2,404.22	683.30
		12-31-1945	2,281.88	74,701.37	14,191.81	15,060.22	5,195.30
Northwest Chemonite Corp., P. O. Box 6106, Portland.	Chemical	12-31-1943 [1]	20,900.00	None	None	1,452.50	855.35
		12-31-1944	4,290.50	16,609.50	16,609.50	13,195.40	4,677.17
		12-31-1945	4,538.74	16,361.26	16,361.26	4,510.01	1,281.79
Portland Canning Co., Inc., Sherwood	Canning fruits and vegetables	6-30-1943	5,426.45	14,212.44	2,728.78	7,041.18	2,112.36
		6-30-1944	5,426.45	14,212.44	2,728.78	736.76	736.77
		6-30-1945	5,426.45	14,212.44	2,728.78	2,592.24	736.76
		6-30-1946	5,426.45	14,212.44	2,728.78	1,306.78	371.41
Chas. F. Sand Plywood Co., 1106 Northwest 16th Ave., Portland.	Wholesale building materials	11-30-1945	3,886.28	578.72	578.72	549.78	156.25
Sunset Motor Co., Third and Jefferson Sts., The Dalles.	Automobile sales and service	12-31-1943	10,249.37	13,058.83	2,221.74	2,118.08	635.42
		12-31-1944	10,249.37	13,058.83	2,221.74	1,809.38	552.34
Ungar, Inc., 625 Southwest Broadway, Portland.	Department store	8-31-1941 [2]	8,268.11	19,190.92	666.64	166.66	None
		8-31-1942 [2]	9,418.81	18,040.22	1,031.19	500.05	197.96
R. M. Wade & Co., Tractor Sales Division 106 Southeast Hawthorne Blvd., Portland.	Tractor and equipment sales and service.	12-31-1942	17,689.21	25,835.57	15,683.26	14,114.93	7,780.73
Wood Tractor Co. (formerly Walling Tractor & Equipment Corp.), 1033 Southeast Main St., Portland	Sales agency—machinery	12-31-1944	6,377.68	6,616.81	6,616.81	6,565.69	1,925.93
		12-31-1945	6,971.10	6,023.39	6,023.39	6,096.71	1,792.64
First District of Pennsylvania							
Auch Inter-Borough Transit Co., 1514 Fayette St., Conshohocken.	Passenger transportation—common carrier (motor bus).	12-31-1945	1,787.56	4,575.42	243.16	231.00	65.64
Austin Supply Company, Inc., 3618 North 20th St., Philadelphia.	Sales of supplies and equipment for contractors.	7-19-1941 to 4-30-1942	678.25	13,497.65	4,491.06	1,285.83	280.50
		4-30-1943	2,214.42	8,629.58	3,636.53	3,550.83	1,026.80
		4-30-1944	2,977.33	7,866.67	2,905.62	1,416.75	425.03
Barge Interstate No. 12 Co., Inc., c/o Calvin H. Rankin, 117 South 17th St., Philadelphia.	Marine transportation	4-10-1940					
		12-31-1940	2,403.95	17,546.05	16,572.30	1,961.75	None
		12-31-1941	3,160.61	36,739.39	19,164.39	7,596.09	3,342.27
		1-1-1942 to 6-30-1942	3,573.43	36,326.57	18,751.57	7,689.75	2,287.75
Henry E. Baton, Inc., 1717 Sansom St., Philadelphia.	Building construction contractor	12-31-1941	11,049.19	38,238.24	12,509.91	1,127.69	269.53
		12-31-1942	13,054.08	36,233.35	10,505.02	15,617.88	7,064.27
		12-31-1943	14,149.55	35,137.88	9,409.55	12,377.37	5,762.86
		12-31-1944	15,025.80	34,261.63	8,533.30	1,760.05	884.69
Berlo Vending Co., 333 South Broad St., Philadelphia.	Retailing candy, etc., at motion picture theaters.	12-31-1940	122,595.81	24,418.00	13,497.12	3,849.14	None
		12-31-1941	150,443.14	103,924.11	23,518.02	11,882.78	3,606.92
		12-31-1942	150,443.14	197,094.41	23,518.02	21,426.12	9,407.22
		12-31-1943	150,443.14	220,044.51	23,518.02	21,166.21	9,407.20
		12-31-1944	150,443.14	220,044.51	23,518.02	22,342.11	9,407.21
		12-31-1945	150,443.14	220,044.51	23,518.02	22,102.03	9,407.91
S. Austin Bicking Paper Manufacturing Co., 223 East Lancaster Ave., Downingtown.	Paper manufacturers	12-31-1940 [2]	42,068.29	21,108.24	6,810.16	1,724.30	None
		12-31-1941 [2]	49,601.23	24,368.49	8,063.77	4,126.95	1,220.41
Capitol Motors, Inc., 130 South Cameron St., Harrisburg.	Automobile sales and service	12-31-1941	4,740.25	14,323.69	2,280.25	1,263.63	281.32
		12-31-1943	5,361.27	13,702.79	1,412.80	799.20	239.76
Chancellor Hosiery Mills, Inc., 1130 Moss St., Reading.	Hosiery manufacturer	12-31-1944	12,655.50	524.10	3,305.12	3,139.87	1,189.02
		12-31-1945	11,369.34	4,591.28	4,591.28	4,361.72	1,562.02
Eagle Brewing Co., 2d and Mulberry Sts., Catasauqua.	Beverages	12-31-1941	10,180.13	55,670.89	12,347.70	4,332.67	1,075.14
		12-31-1942	10,416.40	55,434.62	12,477.75	14,442.93	5,044.87
		12-31-1943	10,480.68	55,370.34	12,413.47	13,175.66	4,805.18
		12-31-1944	11,161.97	54,689.05	11,732.18	12,016.53	5,810.33
		12-31-1945	12,134.60	53,716.42	10,759.55	9,731.25	5,410.60
Elliott-Lewis Co., Inc., 2514 North Broad St., Philadelphia.	Wholesale and retail heating and cooling equipment and fuel oil.	7-31-1944	13,742.87	27,966.64	19,779.22	8,571.55	3,966.55
		7-31-1946	19,047.33	22,662.18	14,474.76	11,297.46	6,008.59
Eureka Stores, 1120 Commercial Trust Bldg., Philadelphia.	General stores—retail	12-31-1945	201,786.64	19,098.81	6,105.03	5,799.78	2,442.01
Gilbert Associates, Inc., 412 Washington St., Reading.	Engineers and consultants	9-1-1942 to 12-31-1942	5,308.20	63,854.59	22,241.80	2,604.59	742.67
		12-31-1943	7,456.78	61,706.01	20,093.22	22,215.23	9,572.47
		12-31-1944	7,925.01	61,237.78	19,624.99	20,135.77	9,085.79
		12-31-1945	8,468.61	60,694.18	19,081.39	17,410.12	8,840.06

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before of allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
First District of Pennsylvania—Continued							
Hanson Textile Co., Hatfield	Manufacturing cotton textiles	12-31-1941	$16,219.29	$111,546.04	$5,155.71	$1,889.00	$799.80
		12-31-1942	16,219.29	111,546.04	5,155.71	4,786.31	1,825.15
		12-31-1944	16,219.29	29,758.33	5,155.71	4,897.93	2,732.33
The Howell Manufacturing Co., Cottman St. and Hasbrook Ave., Philadelphia.	Manufacture of overhead doors	12-31-1944	8,[illegible].58	26,039.47	9,479.64	6,434.36	1,924.86
		12-31-1945	9,512.55	25,085.50	8,525.67	[illegible]	[illegible]
Independent Tanker Transportation Co., Inc., Room 509-260 South Broad St., Philadelphia.	Steamship operators—transportation by water as private carriers.	12-31-1942	45,437.31	64,451.96	64,451.96	10,032.40	4,336.04
		12-31-1943	45,437.31	64,451.96	64,451.96	146,877.73	65,279.00
		12-31-1944	45,437.31	64,451.96	64,451.96	70,081.76	29,508.11
		12-31-1945	45,437.31	64,451.96	64,451.96	61,229.36	25,786.79
Kelley-Meehan, Inc., 5600 Tabor Rd., Philadelphia 20	Wholesale lumber and builders supplies.	12-31-1942	3,820.18	38,587.82	3,779.82	4,491.05	1,298.86
		12-31-1943	3,897.60	38,510.40	3,702.40	3,875.39	1,162.43
		12-31-1944	4,114.36	38,293.64	3,485.64	3,472.30	[illegible]
		12-31-1945	4,512.87	37,885.13	3,087.13	2,932.78	[illegible]
Keystone Broadcasting Corp., 8 West King St., Lancaster.	Radio Broadcasting	12-31-1940	7,972.44	26,629.45	8,794.90	2,176.00	None
		12-31-1941	9,614.31	32,435.10	9,544.11	3,812.19	1,614.10
		12-31-1942	9,614.31	32,435.10	9,544.11	8,904.96	2,660.08
		12-31-1943	9,614.31	32,435.10	9,544.11	8,589.60	2,660.08
		12-31-1944	9,614.31	32,435.10	9,544.11	4,399.18	3,758.10
		12-31-1945	9,614.31	32,435.10	9,544.11	5,361.83	3,758.10
Meade Chevrolet, Inc., 21-23 Lehman St., Lebanon.	Automobile sales and service	2-20-1941 to 12-31-1941	3,559.73	12,756.61	3,707.77	1,247.64	266.56
National Label Co., 19th St. and Indiana Ave., Philadelphia.	Printed labels	12-31-1940	19,134.99	26,608.58	9,683.26	2,943.99	None
		12-31-1941	22,951.31	52,914.09	15,125.64	6,513.77	1,947.25
		12-31-1942	24,339.24	61,049.12	14,968.91	13,[illegible]	7,933.53
		12-31-1943	24,339.24	61,049.12	14,968.91	13,472.02	7,933.53
		12-31-1944	24,339.24	61,049.12	14,968.91	14,220.46	7,933.53
Revonah Spinning Mills, East Middle St., Hanover.	Manufacturing jute carpet yarns	11-30-1943	142,953.06	55,872.17	21,982.36	51,295.14	22,797.84
		11-30-1944	130,853.02	55,827.38	21,982.36	20,790.15	8,792.95
		11-30-1945	130,808.23	55,872.17	21,982.36	20,883.24	8,792.93
		11-30-1946	130,073.23	55,872.17	21,982.36	1,773.65	746.80
St. Lawrence Dairy Co., 221 South 9th St., Reading.	Purchase and sale of milk and manufacture of milk products.	12-31-1944	24,527.18	2,005.73	2,005.73	1,905.44	1,063.04
Sieling Furniture Co., Railroad	Furniture manufacture	7-31-1942	11,507.62	24,711.13	None	1,084.83	442.71
		7-31-1943	12,779.11	27,670.10	None	1,094.86	316.64
		7-31-1944	9,649.99	30,799.22	None	2,306.66	676.77
Standard Plating Works, Inc., Olney Ave. and B St., Philadelphia.	Metal plating	12-31-1940 [2]	7,256.94	32,128.73	2,739.28	691.98	None
		12-31-1941 [2]	8,379.55	37,970.95	2,954.42	1,198.70	508.79
		12-31-1942 [2]	8,379.55	37,970.95	2,954.42	2,758.17	797.70
		12-31-1943	8,379.55	3,550.94	2,954.42	5,317.96	2,353.87
Superior Tube Co., Norristown	Manufacture and sale of metal tubing	12-31-1940	28,263.94	137,986.06	14,478.02	5,152.73	None
		12-31-1941	33,504.99	183,995.01	17,155.72	9,[illegible]	2,862.82
Tasty Baking Co., 2801 Hunting Park Ave., Philadelphia.	Bakery	12-31-1942	419,262.76	67,961.67	22,294.75	20,633.69	8,917.90
		12-31-1943	419,262.76	67,961.67	22,294.75	20,065.28	8,917.90
		12-31-1944	419,262.76	44,887.33	22,294.75	21,180.01	8,917.90
		12-31-1945	419,262.76	44,887.33	22,294.75	21,180.01	8,917.90
York Bus Co., 820 North Hartley St., York	Bus transportation	12-31-1945	27,484.81	42,220.08	42,377.87	29,141.00	18,578.12
York Narrow Fabric Co., 725 Grantley Rd., York.	Manufacturer of woven cotton tape	12-31-1941 [2]	27,367.65	13,522.46	7,798.50	4,381.71	1,306.17
12th District of Pennsylvania							
Bethlehem Supply Co. of California, Bethlehem (formerly Petroleum Equipment Co., Los Angeles, Calif.).	Retailers of oil well, refinery and industrial supplies.	12-31-1945	58,014.12	12,316.17	12,316.17	11,709.36	4,926.47
Central Cable Corp., 610 Washington Ave., Jersey Shore.	Copper wire and cable	12-31-1940	13,484.32	187,345.58	28,697.56	2,113.04	None
		12-31-1941	14,340.42	186,489.48	71,187.66	27,691.81	8,187.81
		12-31-1942	17,395.78	183,434.12	68,132.30	33,855.99	17,890.18
		12-31-1943	18,922.38	181,907.52	66,605.70	51,487.26	26,014.69
		12-31-1944	21,856.64	164,417.47	63,671.44	86,131.96	39,999.30
		12-31-1945	18,752.32	167,521.79	66,775.76	54,517.29	29,472.50
Commercial Gas Corp., 111 Scott St., Wilkes-Barre.	Manufacturers of acetylene	10-31-1941	5,080.55	42,063.13	3,469.45	876.43	[illegible]
		10-31-1942	5,542.03	42,649.81	4,181.68	1,591.28	489.67
		10-31-1943	11,340.50	46,851.34	None	896.13	259.17
Miller's Furniture Store of Sunbury, Inc., 437 Market St., Sunbury.	Retail furniture and house furnishings	8-31-1944	14,806.31	12,605.49	12,605.49	3,059.81	1,151.88
		8-31-1945	18,911.70	8,500.10	8,500.10	5,617.45	2,774.64
		8-31-1946	17,302.97	10,108.83	10,108.83	3,209.90	920.68
23d District of Pennsylvania							
Alleghany County Motor Co., 5800 Baum Blvd., Pittsburgh (formerly) 5315 Baum Blvd.	Automobile sales and service	12-31-1940	12,364.78	12,325.19	7,737.91	1,955.15	None
		12-31-1941	14,068.82	16,421.73	8,888.05	3,617.68	1,073.08
		12-31-1943	17,446.19	13,044.36	5,510.68	[illegible]	[illegible]
Bell Vacuum Stores, Inc., 806 Liberty Ave., Pittsburgh.	Selling and repairing vacuum cleaners and parts.	3-31-1942 [2]	155.15	8,271.71	7,503.05	2,690.61	[illegible]
		3-31-1943 [2]	919.05	7,527.21	6,758.55	4,357.93	1,647.57
Coal Operators Casualty Co., Greensburg	Casualty insurance	12-31-1943	43,245.86	124,092.60	34,191.95	30,772.76	13,799.56
		12-31-1944	47,986.19	119,352.27	29,451.62	27,979.03	11,780.64
Community Motors of Johnstown, Inc., 216 Main St., Johnstown.	Automobile sales and service	12-31-1941	5,053.75	10,949.17	3,915.34	2,703.25	727.74
East Winber Coal Co., 540 Central Ave., Johnstown.	Mining and selling coal	12-31-1940	3,765.15	9,031.35	3,100.65	775.16	None
		12-31-1941	4,413.60	8,382.90	3,345.30	1,338.12	588.78
		12-31-1942	5,517.00	7,279.50	2,241.90	2,017.71	[illegible]
		12-31-1943	5,517.00	7,279.50	2,241.90	2,784.75	1,150.75
		12-31-1944	5,517.00	7,279.50	2,241.90	2,129.80	1,188.21
Equipment and Supplies, Inc., 624 Grant Bldg., Pittsburgh.	Contractors machinery and supplies	12-31-1945	12,591.05	1,837.11	1,837.11	1,895.12	627.18
Faber, Coe & Gregg of Pennsylvania, Inc., 206 West 40th St., New York City 18, N. Y.	Tobacco products	2-28-1945	2,033.17	15,876.88	6,530.13	6,203.62	1,763.14
Fessler Machine Co., 405 Commonwealth Bldg., 316 4th Ave., Pittsburgh.	Machine shop	12-31-1941 [2]	3,606.63	37,698.29	8,498.46	3,472.31	1,470.19
		12-31-1942	8,318.82	36,368.77	6,412.97	1,999.38	1,731.50
Dwight Hamlin Co., 5954 Baum Blvd., Pittsburgh.	Manufacturers and jobbers of mixed live stock feed.	12-31-1943	5,286.23	3,080.18	760.82	684.73	205.42
		12-31-1944	5,286.23	3,080.18	760.82	722.78	205.42
Helm's New York-Pittsburgh Motor Express, Inc., 2840 Smallman St., Pittsburgh.	Interstate motor freight transportation	12-31-1942	3,469.55	22,673.35	2,959.58	3,992.78	1,197.83
Ice-Capades, Inc., First Office Floor, William Penn Hotel, Pittsburgh.	Traveling ice show	4-30-1945	7,930.55	103,348.12	103,348.12	53,344.81	43,772.34

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before of allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
23d District of Pennsylvania—Continued							
KQV Broadcasting Co., 1406 Chamber Commerce Bldg., Pittsburgh.	Radio station	2-31-1941[2]	$37, 219. 69	$32, 851. 40	$12, 783. 78	$5, 209. 52	$1, 540. 54
		2-31-1942[2]	37, 219. 69	32, 851. 40	12, 783. 78	11, 768. 39	6, 124. 96
		2-31-1943[2]	37, 219. 69	32, 851. 40	12, 783. 78	11, 505. 40	6, 124. 96
N. Kauffman's, Inc., 18 West Main St., Uniontown.	Department	1-31-1942	43, 643. 57	30, 563. 31	4, 681. 15	2, 084. 39	618. 26
Keystone Bakery, Inc., Market St., West Bridgewater.	Wholesale bakery	6-30-1943	15, 241. 47	45, 080. 05	9, 448. 68	1, 420. 20	836. 34
		6-30-1944	13, 292. 07	47, 029. 45	9, 448. 68	17, 477. 47	9, 905. 26
		6-30-1945	13, 042. 25	47, 279. 27	9, 448. 68	8, 976. 24	4, 537. 93
Penn Brass & Copper Co., 20th and Powell Ave., Erie.	Manufacture and sell seamless tubing, sheets, rods and other similar metal products.	12-31-1941	27, 928. 48	8, 005. 45	None	944. 06	280. 87
		12-31-1942	27, 928. 48	62, 225. 52	8, 005. 45	7, 344. 27	4, 242. 89
		12-31-1943	27, 928. 48	8, 005. 45	8, 005. 45	1, 039. 79	612. 32
		12-31-1944	28, 605. 05	61, 561. 52	8, 005. 45	7, 605. 18	4, 242. 89
		12-31-1945	28, 632. 48	8, 005. 45	8, 005. 45	4, 873. 94	4, 242. 88
Penn Transit Co., 3110 Walnut St., McKeesport.	Local bus line	12-31-1943	39, 887. 27	35, 792. 52	13, 845. 20	11, 589. 35	6, 289. 28
		12-31-1944	39, 887. 27	35, 792. 52	13, 845. 20	12, 376. 68	5, 552. 74
		12-31-1945	39, 887. 27	35, 792. 52	13, 845. 20	13, 152. 94	5, 552. 74
Pennsylvania Industrial Chemical Corp., 120 State St., Clairton.	Chemical manufacturing	12-31-1944	47, 826. 40	447, 083. 33	51, 365. 11	29, 093. 92	20, 546. 04
		12-31-1945	80, 388. 34	432, 844. 39	37, 126. 17	37, 250. 32	15, 199. 05
Pittsburgh Tag Co., 1112-1120 Galveston Ave., Pittsburgh	Manufacturing marking tags	12-31-1941	7, 956. 49	12, 677. 90	967. 00	344. 62	75. 21
		12-31-1942	7, 956. 49	12, 677. 90	967. 00	898. 53	261. 09
		12-31-1943	7, 956. 49	12, 677. 90	967. 00	870. 30	261. 09
		12-31-1945	7, 956. 49	12, 677. 90	967. 00	918. 65	261. 09
The Protane Corp., Powell Ave., R. D. No. 1, Erie.	Sale of bottled gas and appliances	12-31-1945	42, 427. 73	49, 087. 78	12, 572. 27	8, 538. 26	8, 028. 91
John V. Schultz Co., 20 East 8th St., Erie	Retail furniture dealer	12-31-1945	5, 015. 66	486. 54	486. 54	389. 51	110. 70
Shenango Valley Transportation Co., 107 Taylor St., New Castle.	Bus transportation	12-31-1940	7, 222. 75	117, 169. 67	14, 331. 11	2, 147. 60	None
		12-31-1941	7, 767. 02	116, 625. 40	16, 933. 46	6, 185. 96	2, 660. 30
The Tri-Lok Co., 5515 Butler St., Pittsburgh	Manufacturer of iron and steel gratings	12-31-1944	10, 996. 94	11, 767. 66	7, 089. 76	6, 735. 27	2, 796. 54
		12-31-1945	10, 996. 94	16, 939. 62	7, 089. 76	6, 735. 27	2, 796. 54
Uniflow Manufacturing Co., 1525 East Lake Rd., Erie.	Manufacturing water pumps, refrigerator, etc.	11-30-1944[1]	36, 522. 12	None	None	810. 15	454. 01
		11-30-1945	26, 436. 31	10, 085. 81	10, 085. 81	9, 581. 52	5, 345. 49
Rhode Island							
Narragansett Racing Association, Inc., Manton St., Pawtucket.	Operation of horse race track	3-31-1943	525, 528. 60	295, 714. 78	62, 022. 26	55, 820. 03	24, 808. 91
		3-31-1944	525, 528. 60	62, 022. 26	62, 022. 26	56, 591. 08	24, 808. 91
		3-31-1945	525, 528. 60	62, 022. 26	62, 022. 26	58, 921. 15	24, 808. 91
		3-31-1946	525, 528. 60	62, 022. 26	62, 022. 26	44, 392. 64	18, 691. 65
The Outlet Co., 176 Weybosset St., Providence.	Department store	1-31-1945	593, 149. 47	3, 068. 17	3, 068. 17	2, 914. 78	1, 227. 26
		1-31-1946	593, 149. 47	3, 068. 17	3, 068. 17	2, 665. 67	1, 124. 89
Premier Thread Co., 161 Rand St., Central Falls.	Manufacturers of thread	12-31-1940	19, 947. 84	42, 666. 46	10, 246. 77	396. 93	None
		12-31-1941	23, 617. 11	62, 007. 23	35, 545. 54	17, 772. 77	5, 509. 56
		12-31-1942	25, 176. 18	60, 493. 19	33, 986. 47	23, 460. 28	16, 169. 64
		12-31-1943	25, 686. 41	145, 615. 48	33, 476. 24	28, 619. 45	16, 054. 40
		12-31-1944	30, 272. 57	141, 029. 32	28, 890. 08	26, 875. 58	12, 568. 89
		12-31-1945	33, 877. 27	137, 424. 62	25, 285. 38	23, 736. 11	10, 784. 26
South Carolina							
Dodd's Five, Ten & Twenty-Five Cents Stores, 1101½ Gervais St., Columbia.	Retail variety stores	12-31-1944	5, 373. 21	1, 086. 66	1, 086. 66	1, 032. 33	293. 40
Hamilton's, Inc., Greenville	Jewelry	6-30-1943	2, 569. 79	7, 882. 41	2, 183. 31	3, 293. 50	988. 05
		6-30-1944	2, 569. 79	8, 510. 44	2, 183. 31	2, 019. 25	589. 49
Lexington Lumber Co., Columbia	Lumber manufacturers	12-31-1942	19, 010. 00	15, 570. 17	8, 716. 82	7, 845. 14	4, 619. 92
		12-31-1943	19, 020. 34	12, 645. 16	8, 706. 48	4, 346. 26	2, 324. 39
Mathewes, Crews & Lucas, Inc., Montgomery Bldg., Spartanburg.	Cotton brokers	6-30-1945	3, 418. 09	3, 248. 17	3, 248. 17	1, 446. 53	411. 12
		6-30-1946	3, 239. 74	3, 426. 52	3, 426. 52	711. 69	202. 27
Plymouth Manufacturing Co., Inc., McColl	Textile manufacturers	10-31-1942	20, 154. 74	80, 263. 97	40, 058. 93	25, 091. 57	12, 831. 89
		10-31-1943	17, 884. 91	82, 533. 80	42, 328. 76	27, 794. 11	22, 031. 54
The State Co., 1220 Main St. Columbia	Newspaper	6-30-1941	26, 658. 21	24, 855. 65	6, 281. 55	1, 570. 39	None
		6-30-1942	29, 487. 54	23, 687. 87	9, 685. 77	4, 358. 60	1, 351. 16
Tennessee							
Acme Boot Manufacturing Company, Inc., (formerly Acme Shoe Manufacturing Co.), Clarksville.	Boot manufacturers	11-30-1941	18, 500. 00	116, 943. 60	8, 883. 87	2, 220. 87	None
		11-30-1942	21, 334. 37	114, 109. 59	12, 226. 03	8, 162. 96	3, 816. 87
		11-30-1943	20, 346. 38	115, 097. 58	12, 226. 03	10, 749. 26	6, 479. 80
		11-30-1944	20, 265. 75	115, 178. 21	12, 226. 03	11, 562. 95	6, 479. 79
		11-30-1945	20, 275. 41	115, 168. 55	12, 226. 03	11, 614. 73	6, 479. 80
Armstrong Mercantile Co., Church St. at Capitol Blvd., Nashville.	Women's apparel at retail	12-31-1944	10, 569. 10	3, 093. 95	3, 093. 95	2, 939. 25	897. 25
		12-31-1945	10, 569. 10	3, 093. 95	3, 093. 95	2, 939. 26	897. 24
Brown Stove Works, Inc., Cleveland	Stove manufacturer	6-30-1946	28, 410. 89	7, 450. 15	7, 450. 15	3, 568. 19	1, 990. 69
Colonial Baking Co. of Memphis, Cleveland and Larkin Sts., Memphis.	Baking	12-31-1944	85, 680. 53	23, 486. 80	6, 469. 47	6, 145. 99	2, 587 79
		12-31-1945	86, 541. 86	22, 625. 47	5, 608. 41	5, 327. 73	2, 243. 25
Cumberland River Sand Co., 10 Fatherland St., Nashville.	Mining and quarrying stone, sand and gravel.	12-31-1941	64, 233. 26	74, 342. 97	14, 656. 14	7, 141. 66	2, 213. 82
		12-31-1943	70, 960. 09	67, 616. 14	15, 358. 29	13, 822. 46	6, 143. 31
		12-31-1944	69, 193. 23	69, 383. 00	15, 358. 29	14, 590. 38	6, 143. 31
		12-31-1945	66, 004. 37	72, 571. 86	17, 355. 89	16, 488. 09	6, 942. 35
Jackson Transportation Corp., 111½ East Main St., Jackson. Mail: 129½ Main St., Pine Bluff, Ark.	City bus system operators	6-30-1941	3, 378. 38	10, 954. 75	2, 157. 39	539. 34	None
		6-30-1942	3, 821. 18	12, 743. 24	2, 494. 27	872. 99	200. 70
		6-30-1943	4, 395. 62	12, 168. 80	1, 919. 83	1, 727. 85	518. 36
		6-30-1944	4, 395. 62	12, 168. 80	1, 919. 83	1, 776. 33	514. 67
		6-30-1945	4, 395. 62	12, 199. 80	1, 919. 83	1, 823. 84	518. 36
		6-30-1946	4, 395. 62	12, 168. 80	1, 919. 83	919. 30	622. 43
Kay Jewelry Co. of Chattanooga, 630 Market St., Chattanooga.	Retail installment jewelry	6-30-1944	9, 247. 81	26, 430. 56	25, 423. 39	24, 428. 78	13, 479. 33
		6-30-1945	10, 963. 72	24, 714. 65	23, 707. 48	20, 320. 19	11, 035. 40
Memphis Royal Crown, 234 Jefferson Ave., Memphis.	Bottlers of carbonated beverages	3-31-1943[2]	7, 416. 79	21, 083. 21	7, 517. 07	7, 201. 00	2, 160. 31
Nashville Banner Publishing Co., 1100 Broad St., Nashville.	Publishing daily newspaper	12-31-1941	100, 224. 24	57, 509. 66	21, 229. 57	5, 392. 45	1, 671. 67
		12-31-1942	100, 224. 24	57, 509. 66	21, 229. 57	27, 613. 48	12, 272. 65
		12-31-1943	100, 224. 24	57, 509. 66	21, 229. 57	19, 106. 61	8, 491. 82
		12-31-1944	100, 224. 24	57, 509. 66	21, 229. 57	20, 168. 09	8, 491. 82
		12-31-1945	100, 224. 24	57, 509. 66	21, 229. 57	20, 168. 09	8, 491. 82

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before of allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tennessee—Continued							
The National Toddle House Corp., 5 North 3d St., Memphis.	Leasing sandwich shops	12-31-1940	$86, 704. 45	$67, 393. 77	$13, 231. 33	$3, 270. 37	None
		12-31-1941	107, 042. 42	46, 040. 05	12, 698. 28	4, 335. 59	$1, 344. 03
		12-31-1942	107, 042. 42	17, 779. 62	12, 698. 28	2, 286. 86	914. 74
		12-31-1943	102, 756. 40	51, 735. 66	16, 654. 22	4, 425. 19	1, 966. 75
		12-31-1944	153, 876. 92	39, 347. 44	4, 266. 08	4, 052. 78	1, 706. 44
		12-31-1945	154, 075. 50	39, 347. 42	4, 266. 08	4, 052. 78	1, 706. 43
North Carolina Feldspar Corp., Erwin	Grinding feldspar	12-31-1940	12, 094. 94	2, 355. 76	2, 253. 82	563. 45	None
		12-31-1941	14, 017. 35	3, 497. 31	2, 591. 77	907. 12	226. 78
		12-31-1942	15, 042. 05	2, 490. 50	1, 567. 07	1, 410. 36	453. 44
Red Kap Garment Co., 507 Warner Bldg., Nashville.	Wholesale men's and boys' work shirts.	4- 1-1942 to 12-31-1942	40, 446. 47	57, 063. 27	31, 252. 11	26, 173. 14	14, 400. 82
		1- 1-1943 to 6-30-1943	38, 437. 73	59, 091. 95	33, 260. 79	16, 017. 20	8, 289. 28
Standard Parts Corp., 192 South Dudley St., Memphis.	Wholesale auto parts and machine shop.	12-31-1940	20, 911. 45	48, 626. 37	8, 022. 60	8, 022. 60	None
Tennessee Beer Co., 111 3d Ave North, Nashville	Beer distributors	8-31-1943	1, 094. 40	10, 065. 15	4, 498. 14	4, 048. 33	1, 214. 49
		8-31-1944	2, 030. 23	9, 129. 32	3, 562. 31	3, 771. 05	1, 090. 89
United Grocers, Inc., 500 South Front St., Memphis	Wholesale grocers	11- 5-1942 to 7-31-1943	10, 461. 54	17, 989. 87	3, 136. 02	2, 198. 21	659. 47
		7-31-1944	10, 661. 42	17, 789. 99	2, 936. 14	2, 815. 07	853. 33
First District of Texas							
Mrs. Baird's Baking Co., 1925 West Gray, Houston 6.	Wholesale bakers	6-30-1946	111, 079. 87	25, 720. 13	25, 720. 13	12, 317. 47	5, 186. 31
Battlestein's, Inc., 812 Main St., Houston	Retail apparel and accessories	1-31-1942	73, 300. 12	84, 617. 81	7, 812. 38	3, 124. 95	968. 74
		1-31-1943 [2]	75, 387. 01	82, 530. 92	7, 525. 49	6, 772. 94	3, 010. 20
		1-31-1944 [2]	75, 387. 01	82, 530. 92	7, 525. 49	6, 804. 90	3, 010. 29
Blanco Oil Co., W. O. A. I. Bldg., P. O. Box 2641, San Antonio.	Production of crude petroleum and gas.	1- 1-1941 to 11-30-1941	46, 310. 37	579, 346. 40	30, 639. 63	12, 616. 81	3, 911. 20
		11-30-1942	45, 528. 27	581, 169. 46	34, 556. 73	21, 514. 26	8, 422. 13
		11-30-1943	50, 278. 75	576, 419. 08	27, 594. 92	24, 835. 43	11, 037. 97
		11-30-1944	50, 055. 76	576, 641. 97	27, 792. 75	26, 285. 50	11, 116. 67
Brenham Cotton Mill, Inc., Brenham	Cotton textile manufacturers	7-31-1941	17, 395. 83	18, 701. 80	4, 378. 07	1, 769. 00	None
		7-31-1942	21, 142. 15	14, 955. 48	4, 396. 70	5, 577. 50	1, 848. 12
		7-31-1943	22, 192. 61	13, 905. 02	3, 346. 24	8, 6[illegible]	4, 110. 78
		7-31-1944	24, 336. 81	11, 760. 32	1, 202. 04	7, 730. 26	4, 130. 60
Brown Securities Corp., Brown Bldg., Austin.	Securities and rentals	12-31-1945	35, 059. 74	None	None	5, 917. 84	1, 401. 52
Central Freight Lines, Inc., 303 South 12th St., Waco	Motor freight	12-31-1941 [2]	48, 811. 75	67, 045. 96	4, 388. 25	1, 767. 19	547. 83
		12-31-1942 [2]	48, 811. 75	67, 045. 96	4, 388. 25	7, 8[illegible]	3, 509. 60
Checker Front Stores, Inc., 206 East 4th St., Austin.	Retail grocery stores	12-31-1944	19, 077. 13	7, 886. 61	1, 585. 37	1, 5[illegible]6. 10	8[illegible]
		12-31-1945	19, 077. 13	1, 585. 37	1, 585. 37	1, 506. 10	8[illegible]
Colonial Cake Co., Inc., 430 South Laredo St., San Antonio.	Wholesale bakery	12-31-1941	18, 430. 53	19, 248. 99	2, 991. 97	1, 047. 19	460. 76
		12-31-1942	19, 850. 91	17, 828. 61	1, 571. 59	1, 414. 43	797. 17
		12-31-1944	19, 850. 91	1, 571. 59	1, 571. 59	1, 493. 01	8[illegible]
		12-31-1945	19, 850. 91	1, 571. 59	1, 571. 59	1, 493. 01	832. 95
Commercial Lloyd's, 1814 Main St., Houston	Insurance other than life or mutual	12-31-1944	3, 909. 19	50, 146. 32	20, 790. 81	19, 751. 27	8, 607. 97
		12-31-1945	3, 909. 19	20, 790. 81	20, 790. 81	17, 013. 47	7, 128. 12
Gordon Oil Co., 410 Gulf Bldg., Houston	Oil production	12-31-1941 [2]	2, 069. 97	32, 745. 55	1, 730. 03	1, 633. 20	375. 64
Herrin Transportation Co., 2300 Walker Ave., Houston.	Common carrier motor carrier of freight.	12-31-1940	72, 689. 14	69, 961. 63	7, 944. 01	1, 985. 92	None
		12-31-1941	89, 424. 21	86, 577. 21	8, 425. 79	3, 791. 61	1, 175. 40
		12-31-1942	89, 356. 49	86, 645. 65	8, 493. 51	15, 288. 32	6, 794. 81
		12-31-1943	89, 356. 49	19, 315. 43	8, 493. 51	7, 644. 16	3, 397. 41
Houston Stamp & Stencil Co., 2600 West McKinney Ave., Houston.	Marking devices manufacturing and sale.	12-31-1945	2, 481. 97	3, 517. 23	1, 918. 03	1, 822. 13	517. 86
Jenner Manufacturing Co., 831 South Flores St, San Antonio.	Candy manufacturers	6-30-1943 [2]	6, 564. 08	9, 580. 27	1, 985. 02	2, 585. 92	775. 77
		7- 1-1943 to 5-12-1944 [2]	6, 382. 15	9, 763. 10	2, 167. 85	2, 282. 27	669. 26
Lea County Gas Co., Church and Main Sts., Ysleta.	Public utility—natural gas	12-31-1944	9, 941. 48	1, 058. 52	1, 058. 52	6, 412. 62	1, 842. 53
Maritime Oil Transport Co., 2121 Semmes St., P. O. Box 2646, Houston.	Oil terminals and transportation	12-31-1942	35, 685. 32	18, 031. 40	2, 100. 93	3, 781. 68	1, 680. 75
Mission Jewelry Co., 501 East Houston St., San Antonio.	Retail credit jewelry	9-30-1943	4, 893. 04	34, 993. 69	29, 496. 96	15, 746. 72	11, 805. 58
		9-30-1944	9, 113. 71	30, 773. 02	25, 276. 29	14, 025. 15	11, 640. 15
Mosher Steel Co., 3910 Washington Ave., Houston.	Steel fabrication	12-31-1940	110, 958. 98	159, 014. 91	26, 904. 82	8, 338. 59	None
		12-31-1941	172, 715. 23	208, 103. 81	213, 536. 34	24, 492. 67	7, 592. 74
		12-31-1943	186, 591. 53	205, 407. 87	38, 125. 17	34, 312. 65	15, 250. 07
		12-31-1944	186, 345. 94	205, 407. 87	38, 125. 17	20, 723. 68	15, 250. 07
Nine Hundred Main, Inc., Bankers Mortgage Bldg., Houston.	Operation and maintenance of office building.	3-31-1942	90, 385. 59	120, 920. 74	61, 614. 41	23, 053. 63	7, 146. 63
		3-31-1943	96, 175. 02	115, 131. 31	55, 824. 98	50, 242. 48	22, 330. 00
		3-31-1944	96, 175. 02	70, 316. 30	55, 824. 98	50, 937. 03	22, 329. 27
The Palm Meadow Oil Co., Box 518, Taft	Oil production	4-30-1945	1, 440. 53	11, 060. 65	2, 834. 47	1, 069. 41	303. 94
Pierce Estates, Inc., Pierce	Farming and ranching	12-31-1941	221, 500. 82	296, 828. 76	43, 549. 18	20, 227. 39	2, 924. 31
		12-31-1942	233, 481. 72	284, 847. 86	38, 218. 28	34, 396. 45	15, 287. 32
		1- 1-1943 to 12-23-1943	233, 481. 72	284, 847. 86	38, 218. 28	33, 642. 56	14, 952. 24
Pontiac Refining Corp., P. O. Box 1581, Corpus Christi.	Petroleum refining	8-31-1941	70, 983. 40	260, 007. 97	108, 471. 60	25, 105. 66	None
		8-31-1942	86, 014. 01	300, 357. 47	151, 295. 99	85, 927. 83	29, 747. 29
		8-31-1943	83, 014. 01	300, 357. 47	151, 295. 99	124, 899. 78	60, 518. 40
		8-31-1944	83, 014. 01	300, 357. 47	151, 295. 99	70, 623. 09	60, 518. 39
		8-31-1945	83, 014. 01	300, 357. 47	151, 295. 99	71, 286. 81	60, 518. 40
		8-31-1946	83, 014. 01	300, 357. 47	151, 295. 99	33, 907. 35	20, 118. 46
Robert H. Ray, Inc., National Standard Bldg., Houston.	Geophysical exploration by gravitational methods.	1-31-1945	33, 523. 33	17, 776. 67	17, 776. 67	16, 887. 84	7, 952. 64
San Pat Vegetable Co., Sinton	Growing, buying, and shipping fresh fruits and vegetables.	12-31-1942	15, 426. 64	18, 240. 00	1, 863. 36	1, 677. 02	518. [illegible]
		12-31-1944	15, 426. 64	1, 863. 36	1, 863. 36	1, 770. 19	987. 58
		12-31-1945	15, 426. 64	1, 863. 36	1, 863. 36	1, 770. 15	987. [illegible]
Sanitary Mattress Co., 3425 Leeland, Houston	Mattress and box spring manufacture and renovating.	12-31-1944	1, 048. 17	17, 682. 95	1, 611. 83	1, 906. 73	541. 91
		12-31-1945	1, 568. 61	16, 114. 34	1, 091. 39	1, 246. 05	[illegible]

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
First District of Texas—Continued							
Sea Foam Laundry, Inc., 1942 North St. Marys St., San Antonio.	Laundry and dry cleaning	12-31-1941	$2,916.75	$3,952.00	$1,548.25	$541.89	$124.63
		12-31-1942	3,235.09	3,433.66	1,229.91	710.74	213.23
		12-31-1943	3,504.18	3,264.57	960.82	1,047.42	314.23
Seven Up Texas Corp., 2204 Leeland, Houston.	Bottlers of carbonated beverages	5-31-1946	59,877.03	7,572.97	7,572.97	4,218.03	1,776.02
Southern Pipe Line Corp., 411 North Broadway, Corpus Christi (formerly Pittsburgh, Pa.).	Transportation oil and gas	12-31-1943	261,766.06	96,062.84	23,233.94	39,692.32	17,641.02
		12-31-1944	261,766.06	96,062.84	23,233.94	22,072.24	9,293.57
		12-31-1945	261,766.01	96,062.89	23,233.94	22,072.24	9,293.57
Southwestern Oil & Refining Co., Port and Summers St., Corpus Christi.	Oil refining—marketing and crude oil and gas production.	12-31-1945	95,522.23	61,918.59	20,377.77	19,358.88	8,151.10
The Steck Co., 9th and Lavaca Sts., Austin	Printer, stationers, publishers	11-30-1943	82,008.83	23,509.00	4,631.25	5,280.07	2,346.69
		11-30-1944	82,008.83	23,509.00	4,631.25	4,380.07	1,746.76
		11-30-1945	82,008.83	4,631.25	4,631.25	4,399.69	1,852.48
		11-30-1946	82,008.88	4,631.20	4,631.20	373.67	157.32
Stratton Drilling Co., transferor, The Chicago Corp., Transferee, 3105 Leopard St., Corpus Christi.	Drilling oil and gas wells	6-10-1941 to 8-31-1941	4,381.46	45,811.23	2,743.50	415.08	87.16
		8-31-1942	4,801.23	45,391.46	2,323.77	2,107.60	561.87
Stratton Pipe Line Corp., 3105 Leopard St., Corpus Christi.	Pipeline transportation of petroleum products.	8-31-1943	29,057.05	71,659.34	37,712.99	26,341.31	14,647.55
		8-31-1944	28,389.56	72,326.83	38,380.48	31,092.14	15,489.21
		8-31-1945	26,317.61	75,398.78	40,452.43	27,041.51	13,243.59
		8-31-1946	27,557.08	73,166.31	39,212.96	1,195.25	666.92
Straus-Frank Co., 301 South Flores St., San Antonio.	Wholesale distributor—automobile supplies and accessories.	12-31-1941	129,117.68	104,360.79	4,885.52	2,442.77	757.27
		12-31-1942	129,339.75	104,138.72	4,663.45	4,197.10	1,865.38
		12-31-1943	129,339.75	104,138.72	4,663.45	4,197.10	1,865.38
		12-31-1944	129,339.75	104,138.72	4,663.45	4,430.27	1,865.38
Swed Distributing Co., 1400 West Jackson St., Harlingen.	Beer and wine distributors	8-31-1944	8,711.43	33,623.86	313.57	292.77	84.67
Waco Coca-Cola Bottling Co., 650 South Main St., Fort Worth.	Bottling	12-31-1941 [2]	43,115.28	25,631.48	6,562.12	2,952.95	915.40
		12-31-1942 [2]	43,115.28	25,631.48	6,562.12	5,905.91	2,869.86
		12-31-1943 [2]	43,115.28	25,631.48	6,562.12	2,869.87	2,869.87
		12-31-1944	43,115.28	30,419.05	6,562.12	6,233.61	2,624.85
		12-31-1945	43,115.28	6,562.12	6,562.12	6,234.02	2,624.85
Warren Refrigerator Co., Inc., 1305 Crooket St., Beaumont.	Dealers in store fixtures and equipment.	5-31-1944	9,343.78	6,102.85	933.32	859.38	254.32
J. Weingarten, Inc., 808 Prairie Ave., Houston.	Retail grocers	12-31-1942 [2]	342,185.18	149,775.44	6,950.20	6,255.18	2,780.08
The White House, 502 Travis St., Houston	Department stores	12-31-1942 [2]	5,135.04	28,151.62	5,314.96	5,269.47	1,580.84
		12-31-1943 [2]	17,050.30	16,236.36	1,112.53	220.10	70.92
		12-31-1944	15,063.12	20,010.12	4,947.00	6,185.85	1,978.80
		12-31-1945	17,112.43	26,934.57	8,884.57	5,490.62	4,708.83
White Point Oil & Gas Co., 1024 Buffalo St., Corpus Christi.	Oil	12-31-1945	10,446.78	11,403.22	11,403.22	9,005.82	4,950.93
Wright Oil Co., 2019 Lincoln St., Laredo	Wholesale oil	12-31-1941	4,256.29	11,218.05	1,681.21	588.42	135.34
		12-31-1942	4,353.65	11,120.69	1,583.85	1,425.47	427.64
		12-31-1943	4,353.65	11,120.69	1,583.85	1,425.46	427.63
Wyatt Metal & Boiler Works, Box 3052, Houston.	Fabricated structural steel	12-31-1945	338,904.94	112,345.06	76,725.60	72,889.32	30,690.24
Zale Jewelry Co. of El Paso, 222 North Mesa Ave., El Paso.	Retail credit jewelry	3-31-1943	4,838.12	36,630.14	13,924.38	11,549.49	3,834.84
		3-31-1944 [2]	6,003.00	35,465.23	12,759.50	4,445.08	3,769.69
		3-31-1945	8,703.89	32,764.34	10,058.61	4,833.48	3,794.08
Second District of Texas							
American Iron & Metals, Inc., 2215 Latimer St., Dallas.	Scrap iron and metal dealer	1-25-1940 to 12-31-1940 [2]	1,660.82	50,516.04	13,313.74	3,150.39	None
		12-31-1941 [2]	654.24	51,522.62	18,345.76	6,078.17	1,458.38
		12-31-1942 [2]	868.91	51,307.25	18,131.09	16,307.98	4,978.05
		12-31-1943 [2]	154.25	52,022.61	18,845.75	15,237.32	5,168.35
		12-31-1944 [2]	None	19,000.00	19,000.00	18,011.48	6,269.60
		12-31-1945	None	19,000.00	19,000.00	17,358.03	6,270.00
Arkansas Amusement Corp., 314 S. Harwood St., Dallas.	Motion picture theater operation	8-31-1945	112,146.97	4,703.03	4,703.03	4,467.88	1,881.21
		8-31-1946	112,146.97	4,703.03	4,703.03	1,493.37	628.79
Associated Retail Millinery Inc., 733 Wilson Bldg., Dallas.	Retail millinery	1-31-1944	10,322.74	39,929.17	3,499.76	3,816.85	2,137.14
		1-31-1945	9,943.33	40,308.58	3,879.17	4,483.51	1,359.72
		1-31-1946	9,606.03	40,645.88	4,216.47	4,279.33	1,111.70
Mrs. Baird's Bakery, Inc., Summit and Vickery Ave., Fort Worth.	Bakery	6-30-1941	145,516.87	167,283.27	20,979.03	4,146.02	None
		6-30-1942	175,510.92	186,873.13	23,989.08	831.22	257.68
		6-30-1943	175,510.92	186,873.13	23,989.08	36,542.91	16,241.28
		6-30-1944	175,510.92	186,873.13	23,989.08	700.54	302.98
		6-30-1945	175,510.92	186,873.13	23,989.08	22,789.63	9,595.63
Baird Refining Co., Baird	Oil refining	12-31-1941 [2]	26,101.33	47,500.01	9,998.67	3,988.62	1,236.47
		12-31-1942 [2]	30,500.82	43,100.52	5,599.18	5,039.26	2,967.57
Harry Bass Drilling Co., 1401 Magnolia Bldg., Dallas.	Oil and gas well drilling contractors	12-31-1945	32,757.84	47,239.30	47,239.30	81,969.38	34,513.43
A. H. Belo Corp., Commerce and Lamar Sts., Dallas	Publisher of "Dallas Morning News," and operator of radio station "WFAA."	12-31-1940	102,183.72	278,300.64	102,286.10	4,276.08	None
		12-31-1941	126,739.22	253,745.14	143,034.09	37,159.14	11,519.33
		12-31-1942	131,191.27	331,170.06	138,911.22	198,665.18	88,295.63
		12-31-1943	130,358.82	332,002.51	138,911.22	167,932.50	74,636.65
Benton Amusement Co., 314 South Harwood St., Dallas.	Motion picture theaters	8-31-1946	5,463.79	236.21	236.21	74.99	21.32
Cupp Theatres Inc., 314 South Harwood St., Dallas.	do	8-31-1946	126.78	3,103.22	3,103.22	985.35	280.66
Dallas-Fort Worth Brewing Co., 1026 Young St., Dallas.	Brewery	12-31-1944	9,391.80	7,233.20	7,233.20	6,871.54	2,475.46
		12-31-1945	10,327.93	6,297.07	6,297.07	5,990.76	2,278.46
Dallas Title & Guaranty Co., 1301 Main St., Dallas.	Title insurance	12-31-1944	47,112.55	9,434.98	9,434.98	8,963.23	3,773.99
		12-31-1945	47,112.55	9,434.98	9,434.98	8,963.23	3,773.99
Day Manufacturing Co., 219 South Crockett St., Sherman.	Manufacturers of paper boxes	12-31-1942	4,141.91	6,684.54	692.64	1,086.60	325.98
		12-31-1943	4,141.91	6,324.44	692.64	623.38	187.02
		12-31-1944	4,141.91	6,324.44	692.64	658.00	187.02
		12-31-1945	4,141.91	6,324.44	692.64	658.00	187.01
East Texas Motor Freight Lines, 422 North Walton St., Dallas.	Common motor freight carrier	6-30-1942 [1]	81,977.56	None	None	3,646.74	1,130.51
		6-30-1943 [1]	81,977.56	None	None	9,377.[illegible]	4,167.71
Employees Lloyds, 409 Texas Bank Bldg., Dallas.	Insurance	12-31-1945	17,073.31	5,726.69	5,726.69	5,440.36	2,985.15

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended— (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
Second District of Texas—Continued							
Ennis Tag & Sales Book Co. (formerly Ennis Tag & Printing Co.), Ennis.	Printing and fabrication of sales books.	10-31-1943	$39,163.83	$12,576.98	$2,446.17	$2,201.57	$1,296.50
		10-31-1944	39,163.64	2,446.36	2,446.36	2,303.66	1,122.14
		10-31-1946	39,163.64	2,446.36	2,446.36	388.29	181.71
Fleming & Sons, Inc., 1120 East 12th St., Dallas.	Paper manufacturing	5-31-1941	163,890.39	39,583.65	10,871.61	3,206.50	None
		5-31-1942	197,543.87	148,093.83	10,506.13	5,253.07	1,628.46
		5-31-1943	197,293.80	212,773.74	10,756.20	9,689.38	4,302.48
		5-31-1944	197,543.81	10,506.19	10,506.19	9,673.74	4,202.20
		5-31-1945	197,455.44	10,594.56	10,594.56	10,064.83	4,237.82
		5-31-1946	197,543.79	10,506.21	10,506.21	5,851.80	2,463.93
The Fort Worth Elevators & Warehousing Co., 2111 Fort Worth National Bldg., Fort Worth.	Storage of grain	6-30-1945	51,133.26	39,116.74	39,116.74	37,160.91	15,646.70
		6-30-1946	51,123.77	39,126.23	39,126.23	18,737.71	7,889.75
The Frito Co., 1405 North Haskell St., Dallas	Manufacturer of food products	12-31-1943	21,888.93	33,163.57	768.57	1,383.42	814.68
		12-31-1944	21,888.93	768.57	768.57	690.14	407.35
Frontier Pontiac, Inc., 303 North Commerce St., Fort Worth.	Automobile dealer	12-31-1941	5,626.92	18,388.80	6,962.39	2,573.48	765.33
		12-31-1942	5,925.54	17,883.42	6,457.01	5,811.31	1,743.37
		12-31-1943	5,451.98	None	None	5,543.22	1,695.64
		12-31-1944	5,459.35	14,597.58	6,239.33	271.77	77.23
Gifford-Hill Pike Co., 412 Texas Bank Bldg., Dallas.	Manufacture and sale of concrete pipe.	12-31-1941 [2]	22,878.01	81,624.87	34,121.99	17,060.99	5,288.90
		12-31-1942	22,878.01	81,624.86	34,121.99	38,957.17	28,901.21
		12-31-1943	22,878.01	81,624.86	34,121.99	[illegible]	24,765.64
Glass Theatres Corp., 730 East 11th St., Houston.	Motion picture theaters	12-31-1943	414.95	8,560.49	2,656.83	2,391.15	717.34
		12-31-1944	384.24	8,442.20	2,538.54	1,656.81	470.89
Grapeland Oil Co., P. O. Box 274, Abilene.	Gas and oil production	7-31-1942 [1]	32,300.00	None	None	5,816.94	1,969.86
Haggar Co., 6113 Lemmon Ave., Dallas	Wholesale—men's and boys' pants, shirts, etc.	11-30-1944	165,697.62	2,259.62	2,259.62	2,193.99	903.85
		11-30-1945	165,517.66	2,259.62	2,259.62	2,146.64	903.84
Hanna-Pope & Co., 1111 Broadway, Lubbock.	Retail dry goods and apparel	12-31-1942	14,263.49	23,229.75	2,836.53	[illegible]	810.59
		12-31-1943	14,263.47	23,229.77	2,836.53	2,552.88	808.62
		12-31-1944	14,263.47	23,229.78	2,836.53	1,805.25	1,356.60
		12-31-1945	17,100.60	20,393.25	2,836.53	2,694.34	1,380.79
Hillsdale Gravel Co., Sweetwater	Mining and wholesale of sand and gravel.	12-31-1942	6,800.92	1,770.88	59.08	604.75	194.86
		12-31-1943	7,853.99	717.81	708.44	519.45	155.84
		12-31-1944	8,034.11	537.69	245.89	578.77	176.67
		12-31-1945	8,244.10	36.90	36.90	176.45	53.86
Hi-Way Machinery Co., transferor, Mrs. Katie B. O'Neal, executrix, estate of Sam O'Neal, transferee, 1818 Irwin-Keasler Bldg., Dallas.	Retail trade—highway machinery	12-31-1942	8,349.38	22,285.70	3,648.66	4,476.48	1,336.94
H. J. Justin & Sons, 610 West Daggett St., Fort Worth.	Boot and shoe manufacturer	5-31-1946	26,335.22	2,639.78	2,639.78	1,470.33	820.29
KRLD Radio Corp., Herald Sq., Dallas	Radio broadcasting	12-31-1943	202,104.86	29,220.14	26,895.32	24,205.79	10,758.12
		12-31-1944	202,104.86	29,220.14	26,895.32	25,550.56	10,758.12
		12-31-1945	202,104.86	29,220.16	26,895.32	25,550.55	10,758.12
S. H. Lynch & Co., Inc. (formerly Electro-Ball Co., Inc.), 2101 Pacific Ave., Dallas.	Vending machines, wholesale beer, tobacco and tobacco sundries.	11-30-1943 [2]	15,037.73	38,893.19	1,777.27	1,599.54	515.41
R. L. McClellan Grain Co., Spearman	Grain and implements	12-31-1941 [2]	2,373.98	5,724.80	951.02	431.02	99.13
		12-31-1942 [2]	2,669.67	5,429.11	655.53	580.80	176.95
		12-31-1943	3,088.48	5,010.30	236.52	272.87	63.87
Moore Grocery Co., 408 North Broadway, Tyler.	Wholesale groceries, produce and work-clothing manufacturers.	12-31-1941	101,346.99	129,733.61	17,940.69	8,053.31	2,502.72
		12-31-1942	103,935.57	126,915.03	15,122.11	13,609.90	6,105.03
		12-31-1943	103,935.57	126,307.27	15,122.11	13,609.90	6,048.84
		12-31-1944	103,935.57	27,836.17	15,122.11	14,366.00	6,048.84
		12-31-1945	103,935.57	27,836.16	15,122.11	14,366.01	6,048.84
Mustang Chevrolet Co., 212 East Beauregard St., San Angelo.	Automobile sales and services	12-31-1942	5,035.64	21,478.29	2,089.36	1,038.69	311.60
		12-31-1943	3,345.87	23,168.06	3,779.13	3,401.22	1,020.36
		12-31-1944	3,345.87	23,168.06	3,779.13	3,590.17	1,020.36
		12-31-1945	3,345.87	23,168.06	3,779.13	3,590.18	1,020.36
Nacogdoches Grocery Co., Inc., Nacogdoches	Wholesale grocers	4-30-1942 [4]	13,618.33	15,657.93	449.74	390.68	171.91
		4-30-1943 [4]	13,845.24	15,431.02	222.83	306.68	92.83
Pampa Coca Cola Bottling Co., Pampa	Soft-drink bottlers	4-30-1943	6,422.98	1,177.02	1,177.02	1,059.32	317.80
PeDo Corp., 808 Slocum St., Dallas	Manufacture of pastry mixes	9-30-1944	499.26	2,462.48	730.74	659.72	198.66
		9-30-1945	885.47	1,986.27	254.55	241.80	68.72
Plains Radio Broadcasting Co., 220 West 8th Ave., Amarillo.	Radio broadcasting	12-31-1945	44,948.11	10,341.89	10,341.89	9,824.80	4,136.76
Portland Gasoline Co., P.O. Box 2142, Pampa	Extraction of casinghead gasoline and related products.	12-31-1945	34,373.73	1,415.91	1,415.91	1,345.11	750.43
Premier Oil Refining Co. of Texas, P. O. Box 1512, Longview.	Petroleum refining—oil and gas production.	12-31-1945	116,212.95	472,148.75	222,712.05	211,576.45	89,084.82
Ring and Brewer, Inc., 1803 Elm St., Dallas	Retail clothing	12-31-1942	7,281.47	26,354.23	8,108.53	7,297.68	2,197.10
		12-31-1943	7,281.83	25,139.77	8,108.17	5,744.40	2,197.01
		1-1-1944 to 2-29-1944	7,281.73	26,011.97	8,108.27	1,336.28	332.31
Ben H. Rosenthal & Co., Inc., P. O. Box 5252, Dallas.	Packing house	6-30-1945	16,773.48	None	None	435.72	209.34
South Plains Pipe Line Co., P. O. Box 1007, Levelland.	Transportation of crude oil	3-31-1944	9,302.38	40,069.12	14,447.62	13,182.45	5,290.07
		3-31-1945	9,302.38	40,069.12	14,447.62	13,725.34	6,275.86
		3-31-1946	9,303.79	14,446.21	14,446.21	10,339.91	4,728.10
Standard Manufacturing Co., Inc., of California, 1332 Canton St., Dallas.	Manufacture of metal products	2-28-1946	2,044.19	3,288.81	3,288.81	529.10	154.49
Temple-White Co., Inc., Diboll	Manufacturing of wooden handles	12-31-1944	9,896.55	9,233.30	9,233.30	8,771.64	3,666.75
		12-31-1945	10,329.42	8,800.43	8,800.43	8,351.86	3,543.29
Tracy-Locke Co., Inc., of Texas, 1307 Pacific Ave., Dallas.	Advertising agency	12-31-1944	4,379.79	20,415.21	9,462.85	8,973.54	2,620.73
Travelers Oil Co., Box 688, Amarillo	Production of crude oil and natural gas.	12-31-1945	16,960.69	26,647.21	12,964.31	12,316.10	6,871.09
Ward Drug Co., Inc., 304 North Walton St., Dallas.	Liquor package store	12-31-1942	388.42	21,515.00	4,055.68	4,000.64	1,200.20
		12-31-1943	354.41	21,549.01	4,488.69	2,636.58	1,211.95
Weaver Spring & Bumper Works, 402 North Pearl St., Dallas.	Spring and bumper repairs	12-31-1945	6,509.11	1,565.89	1,565.89	1,487.60	422.79
White & Kirk, 518 Polk St., Amarillo	Retail dry goods	12-31-1945	50,541.58	6,548.42	6,548.42	2,583.37	2,583.37
Wilson Engraving Co. (formerly Wilson Printing Co.), 2117 Commerce St., Dallas.	Engraving	10-31-1943	1,100.32	15,908.06	1,274.68	1,090.52	507.18
		10-31-1944	551.30	16,458.08	1,823.70	2,136.00	612.45
		10-31-1945	301.93	2,073.07	2,073.07	1,969.42	559.73

See footnotes at end of table

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Utah							
The Elmco Corp., 634 South 4th West St., Salt Lake City.	Machinery manufacturing	12-31-1944	$55,315.83	$21,137.50	$21,137.50	$20,080.62	$8,455.00
		12-31-1945	55,315.83	21,137.50	21,137.50	10,882.61	5,821.46
W. H. Wright & Sons Co., 366 24th St., Ogden.	Real estate rentals	1-31-1945	7,710.26	15,680.84	12,561.47	11,933.40	4,865.69
		1-31-1946	7,507.08	15,884.02	12,561.47	10,919.88	4,384.27
Wright's Inc., 2341 Washington Blvd., Ogden.	Retail ladies' ready-to-wear	12-31-1944[1]	6,132.14	None	None	383.70	109.06
		12-31-1945	4,071.77	2,060.37	2,060.37	1,957.35	556.29
Vermont							
Robertson Paper Co. Inc., Island St., Bellows Falls.	Manufacturers of waxed, oiled and printed papers.	12-31-1945	8,838.86	3,454.47	2,465.10	2,341.84	691.65
Verd Mont Woolen Mills, Inc., Ludlow	Manufacturing woolen cloth	9-30-1944	14,097.72	7,352.28	1,824.25	1,710.12	690.14
Virginia							
American Furniture Co., Inc., Martinsville	Furniture manufacturing	11-30-1942	143,490.27	89,423.47	556.33	755.69	291.69
Aunt Betty Bakers, Inc., 254 Jefferson Ave., Danville.	Bakers	4-30-1946	3,440.48	14,300.59	3,194.90	2,040.86	579.10
Bassett-Walker Knitting Co., Inc., Bassett	Textile manufacturing—knit goods	11-30-1941	22,211.54	21,806.71	13,630.93	3,401.00	None
		11-30-1942	24,169.57	23,542.68	21,830.43	14,215.69	6,660.11
		11-30-1943	25,299.08	22,403.17	20,700.92	18,902.71	11,001.59
Big Jack Manufacturing Co., Inc., Reynolds Arcade, Bristol.	Manufacture of work clothing	11-30-1942	63,794.00	46,205.53	9,406.00	10,417.05	4,096.03
Brooks Transportation Co., 1301 North Blvd., Richmond.	Motor freight transportation	12-31-1941	13,242.58	61,842.30	2,432.42	1,687.46	523.11
Camp Manufacturing Co., Inc. (formerly Chesapeake-Camp Corp.), Franklin.	Pulp and paper manufacturers	12-31-1940	259,145.52	315,652.46	63,599.88	28,619.95	None
		12-31-1941	326,078.53	373,921.47	117,330.17	70,398.11	21,823.41
		12-31-1942	326,078.53	373,921.47	117,330.17	105,597.16	46,932.07
Colonial Village, Inc., 1913 Wilson Blvd., Arlington.	Operator and lessor of improved real estate.	12-31-1941	157,080.25	16,224.21	9,668.69	6,766.14	2,097.50
		12-31-1942	157,080.25	16,224.21	9,668.69	4,947.61	2,198.94
Commonwealth Sales Corp., Richmond, Va., Mail, c/o Carolina Sales Corp., Greenville, N. C.	Distributors—electric appliances and oil heating equipment.	12-31-1940	7,872.30	21,547.36	2,968.53	742.13	None
		12-31-1941	9,116.48	20,303.18	3,665.75	1,376.73	605.73
Dixie Container Corp., 7th and Hospital Sts., Richmond.	Manufacturers of corrugated paper containers.	12-31-1945	18,472.97	5,495.41	5,495.41	5,220.64	2,912.57
M. J. Duer & Co., Inc., Exmore	Produce dealer and farming	12-31-1945	15,464.00	3,755.40	3,755.40	3,567.64	1,990.37
The Fashion Centre, Inc., 111 West Plume St., Norfolk.	Retail ladies' wearing apparel	7-31-1946	2,270.78	23,764.22	5,153.43	2,052.19	583.25
Franc Jewelry Co. of Virginia, Inc., 3137 Wilson Blvd., Arlington.	Retail installment jewelry	6-30-1944	4,177.43	17,713.23	7,381.22	6,826.62	2,011.24
		6-30-1945	4,742.24	17,148.42	6,816.41	6,475.59	1,840.43
Galax Knitting Co., Inc., Galax	Hosiery manufacturers	11-30-1944	68,551.44	34,710.61	7,448.56	6,946.74	2,979.42
Green Lantern, Inc., 3124 West Broad St., Richmond.	Restaurant	9-30-1945	1,755.41	2,975.59	2,975.59	2,826.81	803.31
		9-30-1946	1,869.90	2,861.10	2,861.10	685.10	194.72
P. D. Gwaltney, Jr., & Co., Inc., Commerce St., Smithfield.	Meat packing	10-31-1942	64,010.51	62,417.08	30,548.97	18,757.03	7,060.33
		10-31-1943	64,010.51	30,548.97	30,548.97	55,674.50	24,744.23
		10-31-1944	63,720.97	62,706.62	30,838.51	29,039.60	12,335.52
		10-31-1946	64,010.51	30,548.97	30,548.97	3,020.00	2,042.28
H. E. Harman Coal Corp., Harman	Mining coal	12-31-1940	51,094.81	27,120.85	21,484.72	5,403.83	None
Chas. C. Haskell & Co., Inc., 223 East Main St., Richmond.	Drug manufacturer	12-31-1945	2,665.96	6,838.48	2,520.90	2,394.86	680.65
Hummel Manufacturing Corp., Plant Area, Hopewell.	Fibre car liners, etc	12-31-1943	3,061.23	5,638.58	1,688.77	1,519.90	455.97
		12-31-1944	3,061.23	5,638.58	1,688.77	1,604.33	455.97
		12-31-1945	3,061.35	5,638.46	1,688.65	1,013.13	287.94
Interstate Veneer Co., Inc., Emporia	Manufacturers—plywood cases	10-31-1942[2]	9,830.43	40,405.95	1,899.57	1,079.89	394.49
		10-31-1943[2]	11,099.33	39,137.05	630.67	567.61	170.28
The Lane Co., Inc., Altavista	Manufacturer of cedar chests	12-31-1940	150,626.67	42,404.78	16,542.84	4,307.83	None
		12-31-1941	182,411.64	58,717.60	36,088.36	18,044.18	5,593.70
		12-31-1942	191,410.88	49,718.36	27,089.12	24,380.21	10,835.65
		12-31-1943	191,671.79	49,457.45	26,828.21	24,145.39	10,731.28
		12-31-1944	191,792.93	49,336.31	26,707.07	25,371.72	10,682.83
		12-31-1945	191,776.78	49,352.46	26,723.22	25,387.06	10,689.29
Lawyers Title Insurance Corp., 1111 East Main St., Richmond.	Real estate title insurance	12-31-1940	116,079.17	64,317.04	11,326.24	3,397.87	None
		12-31-1941	141,189.29	191,382.76	10,555.73	5,277.87	1,636.14
Lewis-Gale Hospital, Inc., 3d St. and Luck Ave. SW., Roanoke.	General hospital	12-31-1941[2]	21,967.65	12,935.84	1,572.66	1,818.98	800.35
		12-31-1942[2]	24,550.84	10,352.65	None	2,088.46	1,229.87
Lynchburg Truck & Equipment Co., Inc., 1018 Commerce St., Lynchburg.	Retail farm machinery—trucks and service.	12-31-1943	2,081.11	11,979.84	3,618.89	5,291.42	1,587.43
		12-31-1944	2,551.47	11,509.48	3,148.53	3,164.11	899.27
		12-31-1945	3,678.41	10,382.54	2,021.59	2,125.17	603.99
Manchester Board & Paper Co., Inc., Hull and Canal Sts., Richmond, Va.	Manufacturers of paper board	12-31-1940[1]	82,535.61	None	7,714.39	1,928.60	None
		12-31-1941[1]	95,902.97	None	18,097.03	9,048.52	2,805.03
		12-31-1942[1]	95,902.97	None	18,097.03	16,287.33	7,238.82
		12-31-1943	95,802.77	53,016.37	18,197.23	16,377.50	7,278.89
		12-31-1944	95,802.77	102,606.02	18,197.23	17,287.37	7,278.88
Midatlantic Concrete Pipe & Products Corp., Norfolk.	Manufacturing concrete pipe and products.	3-31-1943	27,546.20	Unstated	4,287.64	3,858.87	2,272.45
		3-31-1944	27,546.20	Unstated	4,287.64	3,912.20	2,272.45
		3-31-1945	27,546.20	Unstated	4,287.64	4,073.26	2,272.45
Newport News-Perry Theatres, Inc., 603 East Jefferson St., Charlottesville, Va.	Motion picture theater	12-31-1940	8,428.68	4,186.93	431.81	129.54	None
		12-31-1941	9,497.83	5,693.45	489.06	233.13	72.27
Old Hickory Chemical Co., Stop 24, Petersburg Pike (P. O. Box 1480), Richmond.	Manufacturing and sale of carbon bisulphide.	12-31-1945	409,569.81	208,915.34	39,938.71	37,941.78	15,975.48
Orkin The Rat Man, Inc., 810 West Broad St., Richmond.	Exterminating service	12-31-1943	1,408.61	10,083.65	747.01	672.31	201.69
		12-31-1944	1,482.75	10,009.51	672.87	639.22	181.68
Planters Manufacturing Co., Portsmouth	Manufacturers of wooden containers	12-31-1943	46,792.98	22,079.49	22,079.49	19,871.55	8,831.79
		12-31-1944	46,501.25	22,371.22	22,371.22	21,252.66	8,948.49
		12-31-1945	47,442.90	21,429.57	21,429.57	20,358.09	8,571.83
Portsmouth Radio Corp., Professional Bldg., Portsmouth.	Radio broadcasting	12-31-1943	2,745.10	28,770.98	2,250.24	1,846.01	553.80
		12-31-1944	3,578.91	27,937.17	3,546.09	3,368.78	957.45
		12-31-1945	4,198.94	27,317.14	2,926.06	2,779.76	790.04
Rucker Lumber Co., Inc., 1320 Wilson Blvd., Arlington.	Lumber and millwork	12-31-1945	6,321.14	987.35	987.35	937.98	266.59
7-Up Bottling Co., Inc., 1800 Summit Ave., Richmond.	Bottling soft drinks	3-31-1942	17,028.16	None	None	873.39	270.75
		3-31-1943	14,977.07	34,989.04	6,682.93	6,014.64	2,335.99
		3-31-1945	14,977.01	6,682.99	6,682.99	3,601.07	2,003.52
Shulman & Co., Inc., 244 Granby St., Norfolk.	Retail clothier	1-31-1943	27,978.14	69,949.23	32,821.86	64,947.43	31,188.50
		1-31-1944	25,610.76	72,316.61	35,189.24	31,474.41	16,410.56
		1-31-1945	28,474.21	69,453.16	32,325.79	28,948.19	14,297.71
		1-31-1946	33,276.38	64,650.99	27,523.62	23,926.69	10,772.75

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended— (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
Virginia—Continued							
Southern Biscuit Co., Terminal Pl., Richmond.	Manufacturer of crackers and cakes	12-31-1942	$86,296.72	$50,865.92	$4,903.28	$7,761.05	$3,449.31
		12-31-1943	86,296.72	58,085.01	4,903.28	4,412.93	1,961.35
Southern Maid, Inc., 113 Moore St., Bristol	Manufacturers of ice cream and distributors of dairy products.	3-1-1941 to 12-31-1941	10,415.33	39,407.03	6,208.67	1,989.05	457.40
		12-31-1942	19,035.44	30,786.92	14,214.56	19,105.33	10,413.88
		12-31-1943	20,351.06	29,652.34	13,079.98	13,793.36	7,667.97
		12-31-1945	32,704.94	4,217.39	4,217.39	6,893.27	3,845.71
Standard Products Co., Inc., White Stone	Manufacturing of fish oil and scrap	12-31-1941	9,594.06	24,052.31	4,058.42	1,787.53	554.13
		12-31-1942	11,212.58	22,433.79	2,439.90	4,391.82	1,392.52
Times-World Corp., 201 West Campbell Ave., Roanoke.	Newspaper publishing and radio broadcasting.	12-31-1945	127,484.72	6,926.29	6,926.29	6,580.45	2,770.71
The Vaughan Furniture Co., Inc., Galax	Furniture manufacturing	10-31-1945	49,734.73	33,422.46	25,427.04	24,155.69	10,170.82
		10-31-1946	49,734.73	33,422.46	25,427.04	4,036.99	1,699.78
Virginia Asphalt Paving Co., Inc., P. O. Box 630, Roanoke.	Contractors—road paving	12-31-1941	9,032.12	85,967.88	3,702.92	7,067.88	2,191.04
		12-31-1943	9,032.12	85,967.88	3,702.92	6,665.25	3,460.51
		12-31-1944	9,032.12	3,702.92	3,702.92	3,517.78	1,009.49
Virginia Machinery & Well Co., Inc., 1319 East Main St., Richmond.	Wholesale plumbing and heating—well drilling.	12-31-1943	18,033.58	2,328.12	2,328.12	2,095.31	848.11
WTAR Radio Corp., 150 West Brambleton Ave., Norfolk.	Radio broadcasting	6-30-1946	63,830.44	223,522.75	31,169.56	14,927.23	6,285.13
Wyatt-Cornick, Inc., 14th and Grace Sts., Richmond.	Wholesale distributors of radios, accessories, etc.	3-31-1944	9,721.47	8,888.16	8,888.16	8,109.85	2,712.25
		3-31-1945	10,779.18	7,830.45	7,830.45	7,438.93	3,137.15
		3-31-1946	12,804.18	5,805.45	5,805.45	4,155.76	2,167.74
Washington							
Cascade Coca-Cola Bottling Co., Inc., 113 South 6th St., Yakima.	Non-alcoholic beverages	12-31-1942[2]	6,524.55	14,575.35	3,212.95	4,974.72	1,492.41
		12-31-1943[2]	7,981.26	6,840.36	1,756.24	2,030.62	609.19
Cheney Lumber Co., Inc., 425 Tacoma Bldg., Tacoma.	Wholesale lumber, railroad ties, and mill operations.	12-31-1943[1]	20,212.44	None	None	3,192.18	1,879.83
		12-31-1944	15,746.85	4,465.59	4,465.59	4,242.31	2,366.77
Church Grape Juice Co., Kennewick	Manufactures grape juice in cold storage.	8-31-1944	41,869.15	32,522.60	32,522.60	30,361.13	13,144.74
		8-31-1945	41,869.15	32,522.60	32,522.60	30,896.48	13,009.05
		8-31-1946	50,410.62	23,981.13	23,981.13	8,719.60	3,671.39
Chas. F. Clise, Agent, Inc., 300 Securities Bldg., Seattle.	Property management	4-30-1945	228.63	1,637.71	1,637.71	1,555.83	442.18
		4-30-1946	194.15	1,672.19	1,672.19	1,588.58	302.87
Copper River Packing Co., 312 Colman Bldg., Seattle.	Salmon packers	12-31-1944	37,445.04	6,677.15	6,677.15	6,343.29	3,003.01
Klopfenstein's, Inc., 1413 4th Ave., Seattle	Retail men's wear	1-31-1946	18,031.29	1,139.83	1,139.83	1,082.83	552.80
The Lathrop Co., P. O. Box 1210, Fairbanks, Alaska.	Motion picture theaters and wholesalers of beer.	12-31-1941	75,054.49	80,847.36	11,912.49	9,001.31	2,790.40
		12-31-1942	74,346.02	51,555.83	12,620.96	11,358.87	5,048.38
		12-31-1943	74,346.02	51,555.83	18,767.98	16,891.18	7,507.19
		12-31-1944	77,226.02	18,767.98	18,767.98	17,829.58	7,507.20
		12-31-1945	77,226.02	18,767.98	18,767.98	17,829.58	7,507.18
Littler's, Inc., 417 Union St., Seattle	Retail clothing and furnishings	1-31-1946	20,533.84	3,142.91	3,142.91	2,732.19	1,524.26
National Steel Construction Co., c/o John Wilson, liquidating trustee, 500 Myrtle St., Seattle.	Manufacturing range boilers, hot water heaters, etc.	12-31-1943	40,260.27	91,314.01	22,564.52	20,308.07	9,641.98
		12-31-1944	40,260.27	91,314.01	22,564.52	21,436.29	9,025.82
		12-31-1945	40,260.27	91,314.01	22,564.52	12,374.83	5,210.46
Northwest Metal Products, Inc., 55 Spokane St., Seattle.	Manufacturing sheet metal articles	12-31-1940	20,438.77	13,205.01	1,411.23	352.80	None
		12-31-1941	23,805.17	9,838.61	1,844.83	922.41	285.95
		12-31-1942	23,805.17	9,838.61	1,844.83	1,660.35	737.94
Pacific Northwest Broadcasting Co., 5515 Melrose Ave., Hollywood, Calif. (formerly Pacific Broadcasting Co., Keyes Bldg., Tacoma).	Radio broadcasting network	9-30-1944	4,638.27	10,194.67	10,194.67	6,975.20	2,824.59
Queen City Broadcasting Co., Cobb Bldg., Seattle.	Radio broadcasting	12-31-1941[2]	59,279.99	216,217.87	14,374.13	6,207.85	1,924.43
		12-31-1942[2]	59,279.86	216,217.87	45,302.19	40,771.97	18,120.87
		12-31-1943[2]	59,279.99	216,217.87	72,519.60	65,266.74	29,007.43
Rothschild-International Stevedoring Co., 1706 Northern Life Tower, Seattle.	Stevedoring	12-31-1940	27,301.82	24,370.83	5,389.64	1,347.41	None
		12-31-1942	33,459.68	27,772.52	5,539.99	10,865.03	5,320.43
		12-31-1943	33,459.68	27,772.52	5,539.99	4,985.99	2,936.20
		12-31-1944	33,459.68	27,772.52	5,539.99	5,262.99	2,215.99
		12-31-1945	33,459.68	27,772.52	5,539.99	5,262.98	2,936.20
The Seattle Ice Co., 2200 1st Ave., South, Seattle.	Ice manufacturing and cold storage	10-31-1945	13,583.14	1,106.57	1,106.57	1,051.24	320.90
M. R. Smith Lumber & Shingle Co., 327 Henry Bldg., Seattle.	Manufacturers and wholesalers of red cedar shingles.	12-31-1943	43,296.52	22,872.14	15,353.52	13,818.16	6,141.41
		12-31-1944	43,296.52	22,872.14	15,353.52	14,585.85	6,141.42
		12-31-1945	45,382.01	20,786.65	13,268.03	12,604.63	5,307.22
Stebco, Inc., P. O. Box 719, Vancouver	Saw and planing mill	7-31-1942	21,688.67	72,642.44	26,261.33	13,631.27	4,874.36
		7-31-1943	22,758.00	42,749.71	25,192.00	23,586.44	13,506.29
		7-31-1944	26,011.51	76,328.84	21,938.49	21,463.74	11,482.11
		7-31-1945	25,489.97	76,850.44	22,460.09	22,905.46	11,745.33
Teague Motor Co., 11 North Colville, Walla Walla.	Automobile dealer	12-31-1945	4,371.24	219.60	219.60	208.62	59.29
West Virginia							
Ashley Bread Co., 1321-25 Washington St., Charleston.	Wholesale bakery	12-31-1941	22,028.11	3,394.73	2,115.40	740.39	325.78
		12-31-1942	23,389.58	2,033.26	753.93	678.53	399.59
		12-31-1943	23,389.58	2,033.26	753.93	678.54	399.58
		12-31-1945	23,389.58	2,033.26	753.93	716.24	399.58
Buffalo Chilton Coal Co., Amherstdale	Mining and shipping coal	12-31-1941	13,813.85	18,425.55	8,672.23	3,468.89	1,075.36
		12-31-1942	16,558.00	15,681.40	5,040.01	4,536.00	2,129.34
		12-31-1943	16,558.00	15,681.40	5,040.01	4,536.01	1,845.02
Central Tie & Lumber Co., Petersburg	Wholesale lumber	12-31-1941	3,001.38	10,635.66	3,955.40	279.06	64.18
		12-31-1942	3,020.27	10,616.77	3,936.51	1,095.32	328.59
		12-31-1943	3,260.97	10,376.07	3,695.81	3,326.23	997.87
		12-31-1944	3,020.00	10,616.84	3,936.58	3,739.75	1,062.88
		12-31-1945	3,205.70	10,431.34	3,751.08	3,035.05	842.99
Community Broadcasting, Inc., 608 Woodlawn Ave., Beckley.	Radio station	12-31-1943	2,756.93	25,743.07	4,157.88	3,917.02	1,175.11
		12-31-1944	3,170.57	25,329.43	3,744.24	3,597.40	1,022.42
		12-31-1945	2,525.74	26,274.26	4,689.07	4,169.62	1,185.05
Cooperative Bus Co., Zane and Huron Sts., Wheeling.	Transportation of passengers by local bus lines.	12-31-1942	21,191.85	35,795.42	18,728.93	19,578.64	11,089.67

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
West Virginia—Continued							
Earlston Coal Co., Kermit	Coal mining	12-31-1940	$13,997.31	$21,509.12	$4,628.47	$861.45	None
		12-31-1941	14,006.70	29,423.23	7,302.28	3,454.77	$1,071.74
		12-31-1942	18,850.01	24,579.92	2,458.97	2,213.07	1,303.25
		12-31-1943	17,168.22	26,261.71	4,140.76	3,726.68	1,656.20
The Globe Brick Co., Kenilworth	Brick manufacture	12-31-1940	168,924.38	36,979.39	4,024.35	1,408.53	None
		12-31-1941	205,903.77	41,190.40	8,175.14	4,087.57	1,267.15
		12-31-1942	205,903.77	41,190.40	8,175.14	7,357.63	3,270.07
		12-31-1943	205,903.77	41,190.40	8,175.14	7,357.63	3,270.05
		12-31-1944	205,903.77	41,190.40	8,175.14	7,766.39	3,270.06
		12-31-1945	205,903.77	41,190.40	8,175.14	7,766.38	3,270.06
C. H. Griest Co., 1127 Market St., Wheeling	Retail drug stores	12-31-1942	14,968.32	16,810.02	5,670.64	5,103.58	1,800.71
		12-31-1943	14,968.32	16,810.02	5,755.51	5,179.96	1,947.67
		12-31-1944	16,468.24	15,310.10	4,170.72	4,521.01	2,522.26
		12-31-1945	17,584.94	18,445.73	3,054.02	3,264.28	1,821.13
Kanawha Valley Broadcasting Co., 210 Dickinson St., Charleston 30.	Radio broadcasting nonutility	12-31-1943	2,661.17	16,467.05	5,541.02	5,142.75	1,542.83
		12-31-1944	3,323.08	15,756.02	4,829.99	5,093.34	1,450.18
		12-31-1945	6,058.92	13,094.11	2,094.15	2,871.89	816.22
Lewis County Glass Co., Inc., Jane Lew	Manufacturing hand blown glassware	12-31-1945	4,860.52	2,797.72	2,797.72	1,498.85	425.99
New Alma Coal Co., Kermit	Coal mining	12-31-1940	5,235.69	27,224.86	10,582.23	1,253.70	None
		12-31-1941	6,461.32	25,999.23	11,546.08	4,041.12	1,349.96
		12-31-1942	8,016.58	24,443.97	9,990.82	8,991.73	2,782.85
		12-31-1943	9,917.80	10,715.30	8,089.60	7,280.64	2,943.48
		12-31-1944	12,728.23	6,746.77	5,279.17	5,015.21	2,797.96
		12-31-1945	16,581.06	1,426.34	1,426.34	1,355.02	755.95
Reliance Carbon Co., Inc., United Carbon Bldg., Charleston.	Manufacture of carbon black	1-1-1941 to 6-30-1941[2]	97,344.37	146,364.39	22,668.61	10,027.07	3,108.40
The United Dairy Co., 138 16th St., Wheeling.	Dairy products	12-31-1941	60,576.04	109,792.21	16,621.48	10,470.09	3,245.70
		12-31-1942	60,418.47	104,898.12	16,122.78	14,510.51	6,449.12
		12-31-1943	59,319.88	105,996.71	16,122.78	12,837.71	6,449.12
Wheeling Machine Products Co., River Rd., Warwood, Wheeling.	Manufacturer of couplings; wholesaler of plumbing and industrial supplies.	12-31-1941	176,843.44	133,454.49	23,998.26	11,999.13	3,719.73
		12-31-1942	199,431.58	110,866.35	1,410.12	1,269.11	564.04
		12-31-1943	199,431.58	110,866.35	1,410.12	1,269.11	564.05
		12-31-1944	199,431.58	1,410.12	1,410.12	1,339.61	564.05
		12-31-1945	199,431.58	1,410.12	1,410.12	1,339.61	564.04
Wisconsin							
Advance Transportation Co., 1227 North 6th St., Milwaukee.	Trucking	9-30-1942	8,149.50	22,725.13	4,038.07	2,414.23	670.68
		9-30-1943	10,127.49	22,258.63	2,060.08	633.62	204.17
American Veneers Corp., 1540 Main St., Oconto.	Manufacturers of veneers	6-30-1943	3,138.78	7,649.81	6,187.07	5,568.36	1,670.51
		6-30-1944	3,636.99	7,151.60	5,688.86	6,261.40	1,537.16
		6-30-1945	3,868.61	5,457.24	5,457.24	185.16	52.63
		6-30-1946	4,394.24	6,394.35	4,931.61	1,801.49	512.02
Badger Glove & Slipper Co., 2365 North 31st St., Milwaukee.	Manufacturers of leather slippers	12-31-1940	14,057.93	68,118.60	7,081.34	621.56	None
		12-31-1941	16,992.79	65,183.74	8,502.52	2,975.88	1,309.39
		12-31-1942	18,417.62	63,869.38	7,189.69	6,470.72	3,436.77
		12-31-1943	18,417.69	63,869.31	7,189.62	6,470.65	3,430.75
Baker Canning Co., Theresa	Canning vegetables	3-31-1941	23,704.72	58,012.98	1,465.79	366.45	None
		3-31-1942	27,652.05	54,065.65	1,684.81	758.16	235.03
		3-31-1942	29,561.58	52,156.12	3,873.69	3,486.32	2,053.06
Burlington Mills, Inc., 748 Chestnut St., Burlington.	Manufacturers of felt products, pads, etc.	12-31-1941	41,119.12	34,803.94	13,015.08	7,892.61	2,446.71
		12-31-1942	45,489.45	17,107.41	8,634.56	7,771.10	3,453.83
		12-31-1944	45,159.44	30,763.62	8,634.56	8,202.83	3,453.82
		12-31-1945	44,938.58	20,984.48	8,634.56	8,202.83	3,453.83
Carbon Engineering Corp., Slinger	Manufacturing carbon and graphite brushes.	12-31-1941	5,521.20	7,780.36	1,128.80	395.07	90.88
		12-31-1942	5,521.20	10,806.86	1,128.80	1,015.92	304.78
Checker Cab Co., 1655 North Water St., Milwaukee.	Taxicab service	12-31-1942	15,279.47	24,022.25	10,577.99	9,520.19	4,492.00
		12-31-1943	15,279.46	11,205.96	10,577.99	9,520.19	4,492.00
Columbian Art Works, Inc., 2300 West Cornell St., Milwaukee.	Publishing-manufacture of calendars and bank checks.	1-31-1942	37,932.13	16,846.77	5,940.30	2,079.11	644.53
		1-31-1943	38,749.58	17,446.11	3,827.66	3,444.98	2,028.71
		1-31-1944	38,498.89	19,435.09	5,816.54	5,259.60	3,033.74
Farmers Store Co., Bloomer	General merchandise	12-31-1945	175,776.80	6,977.56	6,977.56	6,628.68	2,791.02
Greene Manufacturing Co., 1028 Douglas Ave., Racine.	Manufacturing, hardware fixtures and steel stampings.	6-30-1941	53,084.31	32,879.27	2,010.94	2,234.93	None
		6-30-1942	59,149.30	44,419.56	10,905.60	9,771.01	3,029.01
		6-30-1944	64,095.46	39,473.28	5,959.44	4,908.14	2,282.65
		6-30-1945	63,315.79	15,625.95	5,959.44	5,661.47	2,384.17
		6-30-1946	64,095.46	14,846.28	4,974.73	2,382.42	1,003.13
J. W. Jung Seed Co., Inc., Randolph	Seeds, nursery, general farming	6-30-1942	15,110.10	15,618.92	2,032.08	711.23	312.93
		6-30-1943	16,813.87	13,915.15	328.31	295.48	95.21
Walter H. Knapp, Inc., 3202 North 37th St., Milwaukee.	Railroad contractors	12-31-1942	3,254.32	10,995.68	1,495.68	1,076.00	735.83
		12-31-1945	3,892.52	Unstated	857.48	1,343.24	381.76
Markesan Canning Co., Markesan	Canning peas	12-31-1942	11,545.72	11,735.04	4,210.41	4,097.70	1,251.69
		12-31-1943	12,873.37	10,408.39	2,882.76	3,104.35	948.57
Milwaukee Forge & Machine Co., 1532 East Oklahoma Ave., Milwaukee.	Manufacturers of forgings and machinery.	12-31-1940	89,848.96	242,651.04	18,269.66	5,830.89	None
		12-31-1941	109,253.89	223,246.11	23,398.70	12,869.29	3,989.48
		12-31-1942	131,300.51	201,199.49	1,352.08	1,216.87	540.83
		12-31-1943	132,264.79	200,235.21	387.80	349.02	155.11
Murphy Products Co., 556 Dodge St., Burlington.	Manufacturers of mixed feeds	6-30-1942	42,357.39	78,369.27	16,082.55	11,468.80	3,555.33
		6-30-1943	42,618.24	84,462.45	15,821.70	28,479.06	12,657.35
		6-30-1944	42,618.24	130,714.28	15,821.70	14,632.91	6,484.39
Nelson Muffler Corp., Stoughton	Manufacturing	12-31-1940	7,911.36	17,837.87	9,299.64	1,176.22	None
		1-1-1941 to 8-31-1941	11,464.00	22,195.49	11,800.63	3,143.74	1,086.13
		8-31-1942	11,832.77	22,651.74	12,256.88	6,452.49	2,179.11
		8-31-1943	11,832.77	22,651.74	12,256.88	11,031.19	4,472.66
Paul-Lewis Laboratories, Inc., 4253 North Port Washington Rd., Milwaukee.	Chemical manufacturing	12-31-1943	2,391.97	22,771.14	3,608.50	3,545.87	1,063.76
		12-31-1944	2,991.84	22,171.27	3,008.63	3,143.20	893.34
George W. Stuart Realty Co., Monroe	Wholesale cheese	12-31-1942[3]	2,611.77	10,938.52	713.23	5,158.66	1,547.59
Webster Electric Co., Clark and DeKoven Ave., Racine.	Manufacture electrical products	12-31-1942	128,495.76	73,308.66	27,714.64	24,943.17	11,085.85
Western Hardware & Specialty Manufacturing Co., 3830 North Fratney St., Milwaukee.	Manufacture hardware and specialties	12-31-1943	12,090.36	3,277.57	3,277.57	2,949.82	892.30
		12-31-1944	12,090.36	3,277.57	3,277.57	3,113.69	1,038.79
Wisconsin Can Co., 700 West Virginia St., Milwaukee.	Manufacturing tin containers	12-31-1942	588.15	21,097.55	2,724.33	2,451.89	735.36

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wisconsin—Continued							
Wisconsin Motor Corp., 1910 South 53d St., Milwaukee.	Manufacture and sale of internal combustion engines.	9-30-1941	$90,030.39	$925,354.31	$23,230.69	$11,118.13	None
		9-30-1942	112,242.46	903,142.24	36,480.00	20,049.02	$8,753.00
Wyoming							
Cheyenne Lumber Co., Cheyenne	Retail lumber	6-30-1943	2,697.50	10,793.56	3,033.06	2,755.38	826.61
		6-30-1944	3,102.65	10,388.40	2,627.91	1,380.06	414.03
The Cheyenne Newspapers, Inc., 110 East 17th St., Cheyenne.	Newspaper publishing	12-31-1940	18,110.75	43,639.25	11,281.43	452.38	None
		12-31-1941	20,970.38	40,779.62	13,390.91	2,754.23	1,211.86
		12-31-1942	22,980.46	38,769.54	11,380.83	11,186.15	6,587.40
Plains Hotel Co., Cheyenne	Hotel operating	12-31-1944	47,957.58	5,138.80	5,138.80	4,881.86	2,055.52
		12-31-1945	50,985.70	2,110.68	2,110.68	2,005.15	844.27

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1948

6th District of California							
Drake Machine Co., 8355 Wilcox Ave., Bell	Machine shop	12-31-1944	$2,003.26	$824.97	$824.97	$783.72	$222.74
Lawrence-Philips Steamship Co., 714 West Olympic Blvd., Los Angeles.	Shipping	10-31-1943	5,285.36	1,887.99	1,887.99	1,732.02	519.61
		10-31-1944	2,950.52	4,222.81	4,222.81	801.48	237.83
		11-1-1944 to 12-6-1944	3,873.92	3,299.41	3,299.41	359.14	81.3
Maynard Boyce, Inc., 1151 South Broadway, Los Angeles.	Service-selling organization for advertising space.	11-30-1943	2,989.27	20,466.63	5,967.73	10,780.20	3,234.06
		11-30-1944	2,989.27	20,466.63	5,967.73	2,606.20	1,611.28
Georgia							
Robeson Enterprises, Inc., 154-6 Walton St. NW., Atlanta.	Motion picture theatre	12-31-1943	1,314.63	7,988.86	7,988.86	7,189.97	2,156.99
		12-31-1944	1,321.01	7,982.48	7,982.48	4,783.70	1,359.58
		12-31-1945	1,351.28	7,952.21	7,952.21	7,554.59	2,147.00
1st District of Illinois							
Merkle-Korff Gear Co., 213 North Morgan St., Chicago.	Manufacturers of gears	12-31-1940	18,234.34	21,929.95	17,541.24	5,246.42	None
		12-31-1941	23,251.64	24,849.81	19,593.36	9,796.68	3,036.96
Norris Construction Co., 450 East Ohio St., Chicago.	General contractor	12-31-1941	3,553.70	16,004.97	4,046.30	2,075.65	913.29
		12-31-1942	8,061.04	11,497.63	None	4,233.23	1,269.98
		12-31-1943	4,132.87	15,425.80	3,467.13	2,548.52	1,936.44
Stineway Drug Co., 312 West Randolph St., Chicago.	Wholesale and retail drugs	4-30-1944	67,290.00	7,966.36	7,966.36	4,750.46	3,767.40
		4-30-1945	67,420.49	7,965.56	7,965.56	907.80	20.18
Indiana							
Chester B. Stem, Inc., Woodruff and River Sts., New Albany.	Veneer manufacturers	12-31-1940	13,611.49	22,753.42	4,674.81	531.37	None
		12-31-1941	17,086.38	43,856.80	7,964.69	2,787.64	1,226.56
		12-31-1942	17,086.33	49,223.46	7,964.74	7,168.27	4,095.73
		12-31-1943	17,435.85	19,849.61	7,615.22	6,853.70	3,420.67
Iowa							
Chandler Co., 804 1st Ave. NW., Cedar Rapids.	Wholesale plumbing and heating supplies.	12-31-1944	21,760.20	3,566.36	3,566.36	3,388.04	1,890.1
		12-31-1945	17,916.59	7,409.97	7,409.97	7,042.08	3,928.7
Maryland							
The Maryland Broadcasting Co., 7 East Lexington St., Baltimore.	Radio broadcasting station	9-30-1944	8,672.40	2,981.96	2,981.96	2,795.39	829.92
		9-30-1945	10,241.25	1,413.11	1,413.11	1,342.45	409.8
Monroe Theatre Co., 1924 West Pratt St., Baltimore.	Motion-picture exhibitor	6-30-1945	3,970.00	2,839.48	2,839.48	920.67	261.66
Warner Fruehauf Trailer Co., Inc., Bush and Hamburg Sts., Baltimore.	Distributors of Fruehauf trailers, parts, bodies, accessories and service.	12-31-1942	19,611.20	33,316.44	11,612.45	10,451.20	6,061.28
		12-31-1943	19,611.20	33,316.43	11,612.45	10,451.21	6,061.28
		12-31-1944	19,470.27	16,911.40	11,753.38	11,165.71	6,239.27
		12-31-1945	19,470.27	33,457.37	11,753.38	11,165.71	6,229.29
Michigan							
Frank P. Davey Co., 501 Townsend St., Lansing.	Hotel	12-31-1944	8,097.08	4,252.92	4,252.92	4,040.27	1,148.29
		12-31-1945	8,097.08	4,252.92	4,252.92	4,040.27	1,195.29
Howell Electric Motors Co., 409 North Roosevelt St., Howell.	Manufacture of electric motors	12-31-1940	54,352.80	82,649.08	7,717.96	2,701.28	None
		12-31-1941	64,286.89	101,220.41	13,300.92	7,315.51	2,267.81
Macomb Publishing Co., 67 Cass Ave., Mount Clemens.	Publisher-newspaper	12-31-1943	8,068.96	73,248.79	956.04	3,809.98	1,142.99
		12-31-1944	7,949.21	1,075.79	1,075.79	4,114.98	1,169.53
Paw Paw Canning Co., Paw Paw	Canning and preserving fruit and vegetables.	3-31-1942	3,592.57	10,715.88	5,415.95	2,187.89	683.74
		3-31-1943	4,594.84	9,713.61	4,413.68	4,140.23	1,242.07
		3-31-1944	5,370.09	8,938.36	3,638.43	3,605.41	1,066.88
Signal Electric Manufacturing Co., Broadway and Park Ave., Menominee.	Electrical appliance manufacturers	7-31-1941	101,110.33	10,594.97	5,100.60	1,530.19	None
		7-31-1942	123,464.05	16,128.90	3,948.93	1,927.95	638.24
Mississippi							
Shelby Oil Mill, Shelby	Oil mill	6-30-1942	19,838.32	7,707.07	2,707.07	266.51	82.61
		6-30-1943	24,797.90	39,919.67	2,747.49	7,026.91	4,138.07
1st District of Missouri							
Hyde Park Distributors, Inc., 45 East Lockwood Ave., Webster Groves.	Wholesale beer distributor	9-30-1944	797.04	8,702.96	8,702.96	501.65	150.53
Valley Dolomite Corp., 1008 Federal Commerce Trust Bldg., St. Louis.	Manufacturing	12-31-1945	62,560.58	22,019.06	22,019.06	15,800.08	10,652.67
5th District of New Jersey							
Bilkays Express Co., Inc., 287-289 Mount Pleasant Ave., Newark.	Express company	12-31-1941	1,282.32	12,967.68	1,725.83	751.70	172.89
		12-31-1942	2,145.05	3,905.74	863.10	1,213.76	364.14
		12-31-1943	2,477.43	3,573.36	530.72	774.89	232.47
		12-31-1944	3,331.34	2,719.83	None	245.20	69.69

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1948

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2d District of New York							
National Auto Renting Co., Inc., 438 West 18th St., New York.	Commercial truck renting	10-31-1945	$17,641.66	$3,923.70	$3,923.70	$1,927.07	$1,075.11
28th District of New York							
Davis Refrigeration Co., Inc., 120 West Tupper St., Buffalo.	Refrigeration and air conditioning	12-31-1941	890.06	10,984.94	1,709.14	615.42	141.55
		12-31-1942	2,408.33	9,466.67	190.87	315.76	94.72
Weber-Knapp Co., Chandler St., Jamestown.	Manufacture of hardware	12-31-1943	113,809.58	829,489.82	1,779.50	1,601.55	850.46
		12-31-1944	113,809.58	29,395.31	1,779.50	1,600.53	711.86
North Carolina							
Currie B. Witt, Inc., c/o Witt Tire Co., 404 13th St., Tampa, Fla. (formerly Charlotte).	Tires, tubes, etc.	1-31-1942	1,953.73	4,694.64	366.27	141.32	32.51
18th District of Ohio							
The C. A. Olsen Manufacturing Co., West of Filbert St., Elyria.	Furnace manufacturers	12-31-1945	56,652.98	146,616.62	None	824.00	346.94
1st District of Pennsylvania							
Colver Store Co., 123 South Broad St., Philadelphia.	Retail trade—general merchandise	1-31-1945	36,149.89	4,410.09	4,410.09	1,976.39	1,225.12
The J. L. N. Smythe Co., 16th and Callowhill Sts., Philadelphia 30.	Wholesaler of paper, etc.	12-31-1944	16,832.11	5,540.34	5,540.34	5,263.32	2,936.37
Weland Theatre Co., 900 Bankers Securities Bldg., Philadelphia.	Motion-picture exhibitor	12-31-1945	15,236.49	4,606.18	4,606.18	6,711.19	3,211.04
South Carolina							
Southern Margarine Co., Greenville	Manufacture of margarine and salad dressing.	6-30-1943	10,104.29	68,473.73	21,468.01	19,636.61	8,999.79
		6-30-1944	11,104.43	67,473.59	20,467.87	19,282.71	9,377.35
1st District of Texas							
Harris County Broadcast Co., 5th Floor Gulf Bldg., Houston.	Broadcasting	11-30-1943	24,100.23	98,810.77	18,649.77	16,784.80	9,884.38
Herrin Transfer & Warehouse Co., 701 Dowling St., Houston.	Moving and warehousing	12-31-1942	629.22	6,517.47	1,163.47	1,047.13	314.14
		12-31-1943	629.23	6,517.36	1,163.46	1,047.11	314.14
Johnston Oil Field Service Corp., 5702 Navigation Blvd., Houston.	Oil well drill stem testing	12-31-1945	5,161.43	2,438.57	2,438.57	2,894.41	822.62
Texas Marine Supply Co. (dissolved), 8106 Harrisburg Blvd., Houston,	Marine supplies	12-31-1940	6,338.32	32,080.60	1,957.38	489.35	None
		12-31-1941	7,636.64	30,992.16	2,897.79	1,159.11	451.64
		1-1-1942 to 11-30-1942	7,636.64	30,992.16	2,897.79	2,202.24	715.95
2d District of Texas							
Hutchison Pipe & Waste Material Co., 1626 Kirby Bldg., Dallas.	Scrap iron and metal dealers	3-31-1944	6,397.28	76,635.29	3,102.72	4,998.98	1,479.25
		3-31-1945	3,203.84	76,801.95	6,296.16	6,171.21	1,753.92
		3-31-1946	3,031.29	63,649.04	6,468.71	4,630.00	1,315.90
Utah							
Anderson Jewelry Co., 263 South Main St., Salt Lake City.	Retail jewelry	8-31-1942	23,481.46	33,196.54	3,882.88	2,044.09	799.22
Virginia							
Marlowe Tire Co., Inc., 2701 West Broad St., Richmond.	Retail tires and tubes	9-30-1945	7,270.78	17,401.46	3,231.69	2,070.90	588.57
		9-30-1946	7,270.78	17,401.46	3,231.69	768.78	221.79
Third Buckingham Community, Inc., 313 North Glebe Rd., Arlington.	Real estate	9-30-1941	49,958.83	None	None	152.91	54.90
		9-30-1942	51,582.42	None	None	6,091.82	2,677.24
Wisconsin							
Siesel Construction Co., 514 East Ogden Ave., Milwaukee.	General engineering and construction.	12-31-1942	26,751.67	49,730.39	7,356.08	20,532.28	13,956.44

[1] Allowance made during the fiscal year ended June 30, 1949, represents addition to relief previously allowed and published.
[2] No allowance made by the Commissioner; relief allowed by the Tax Court of the United States, under written stipulation.
[3] No allowance made by the Commissioner; relief allowed by the Tax Court of the United States.

[F. R. Doc. 49-8389; Filed, Oct. 17, 1949; 8:54 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[Docket Nos. 8404, 9471]

GLENS FALLS PUBLICITY CORP. (WGLN) AND WEIM FITCHBURG, INC. (WEIM)

ORDER DESIGNATING APPLICATION FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of Glens Falls Publicity Corporation (WGLN), Glens Falls, New York, Docket No. 8404, File No. BML-1247; WEIM Fitchburg, Incorporated (WEIM), Fitchburg, Massachusetts, Docket No. 9471, File No. BP-7339; for modification of license and for construction permits.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 7th day of October 1949;

The Commission having under consideration the above-entitled application of WEIM Fitchburg, Incorporated which requests a permit to change the facilities of Station WEIM, Fitchburg, Massachusetts from frequency 1340 kilocycles, 250 watts power, unlimited time to frequency 1280 kilocycles, 1 kilowatt power, unlimited time, to install a directional antenna, change transmitter location, and install a new transmitter;

It appearing, that, the above-entitled application of Glens Falls Publicity Corporation for modification of license to change the facilities of Station WGLN, Glens Falls, New York from frequency 1230 kilocycles, 100 watts power, unlimited time to frequency 1280 kilocycles, 1 kilowatt power, unlimited time employing a directional antenna day and night was designated for hearing October 27, 1948, in a consolidated proceeding with the application of Richard O'Connor and

that Wodaam Corporation, licensee of Station WOV, New York, New York, was made a party to the proceeding; and

It further appearing, that, the petition of Richard O'Connor to amend was granted August 26, 1949, and on the Commission's own motion his application as amended was removed from the hearing docket; and

It further appearing, that the hearing on the above-entitled application of Glens Falls Publicity Corporation is scheduled to commence at 10:00 a. m. October 17, 1949, in Washington, D. C.;

It is ordered, That, pursuant to Section 309 (a) of the Communications Act of 1934, as amended, the above-entitled application of WEIM, Fitchburg, Incorporated is designated for hearing in a consolidated proceeding with the application of Glens Falls Publicity Corporation to commence at 10:00 a. m. October 17, 1949, in Washington, D. C., upon the following issues:

1. To determine the technical, financial, and other qualifications of WEIM Fitchburg, Incorporated, its officers, directors and stockholders to construct and operate Station WEIM as proposed.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of Station WEIM as proposed and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of Station WEIM as proposed would involve objectionable interference with Stations WOV, New York, New York; WKNE, Keene, New Hampshire, or with any other existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the operation of Station WEIM as proposed would involve objectionable interference with the services proposed in the pending application of Glens Falls Publicity Corporation, or with the services proposed in any other pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

6. To determine whether the operation of Station WEIM as proposed would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

7. To determine on a comparative basis which, if either of the applications in this consolidated proceeding should be granted.

It is further ordered, That, WKNE Corporation, licensee of Station WKNE, Keene, New Hampshire is made a party to the proceeding with reference to all applications therein; and

It is further ordered, That the Commission's order of October 27, 1948, designating for hearing the application of Glens Falls Publicity Corporation is amended to include the other above-entitled application of WEIM Fitchburg, Incorporated and to make Wodaam Corporation, licensee of Station WOV, New York, New York, a party to the proceeding with reference to all applications therein.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 49-8348; Filed, Oct. 17, 1949; 8:49 a. m.]

[Docket No. 9157]

FORT INDUSTRY CO. (WSPD) AND NORTHEASTERN INDIANA BROADCASTING CO. INC. (WKJG)

ORDER CONTINUING HEARING

In the matter of the petition of the Fort Industry Company (WSPD) for designation for hearing of application of Northeastern Indiana Broadcasting Company, Inc. (WKJG), Fort Wayne, Indiana, for modification of construction permit; Docket No. 9157, File No. BMP-3332.

The Commission having under consideration a joint motion for continuance filed October 4, 1949, by The Fort Industry Company (WSPD) and Northeastern Indiana Broadcasting Company, Inc. (WKJG), requesting a sixty-day continuance of the hearing now scheduled to be heard on October 17, 1949, in Washington, D. C.; and

It appearing that this hearing has been continued a number of times and it would be preferable to continue it indefinitely; and

It further appearing that the parties hereto have agreed to an indefinite continuance;

It is ordered, This 7th day of October, 1949, that the hearing be and it is hereby continued indefinitely.

FEDERAL COMMUNICATIONS COMMISSION.
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 49-8347; Filed, Oct. 17, 1949; 8:49 a. m.]

FEDERAL TRADE COMMISSION

[Docket No. 5660]

MARTIN KORS AND CHICAGO NOVELTY SALES CO.

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

In the matter of Martin Kors, an individual trading and doing business as Chicago Novelty Sales Company.

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Abner E. Lipscomb, a Trial Examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony and the receipt of evidence begin on Tuesday, November 1, 1949, at ten o'clock in the forenoon of that day (Pacific standard time), in Room 524, (New) United States Courthouse, Portland, Oregon.

Upon completion of the taking of testimony and receipt of evidence in support of the allegations of the complaint, the Trial Examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The Trial Examiner will then close the taking of testimony and evidence and, after all intervening procedure as required by law, will close the case and make and serve on the parties at issue a recommended decision which shall include recommended findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and an appropriate recommended order; all of which shall become a part of the record in said proceeding.

Issued: October 7, 1949.

By the Commission.

[SEAL] D. C. DANIEL,
Secretary.

[F. R. Doc. 49-8352; Filed, Oct. 17, 1949; 8:51 a. m.]

[Docket No. 5661]

ALLIED DISTRIBUTORS

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

In the matter of Albert Greenberg and P. D. Bergen, individuals and copartners trading and doing business as Allied Distributors.

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Abner E. Lipscomb, a Trial Examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony and the receipt of evidence begin on Thursday, November 3, 1949, at ten o'clock in the forenoon of that day (Pacific standard time), in Room 524 (New) U. S. Courthouse, Portland, Oregon.

Upon completion of the taking of testimony and receipt of evidence in support of the allegations of the complaint, the Trial Examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The Trial Examiner will then close the taking of testimony and evidence and, after all intervening procedure as required by law, will close the case and make and serve on the parties at issue a recommended decision which shall include recommended findings and conclusions, as well as the reasons or basis therefor, upon all the

material issues of fact, law, or discretion presented on the record, and an appropriate recommended order; all of which shall become a part of the record in said proceeding.

Issued: October 10, 1949.

By the Commission.

[SEAL] D. C. DANIEL, *Secretary.*

[F. R. Doc. 49-8350; Filed, Oct. 17, 1949; 8:51 a. m.]

[Docket No. 5662]

PREMIER SALES CO.

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

In the matter of Asa Arensberg, Henry C. Arensberg, and Dorothy Schubach, individuals and co-partners trading as Premier Sales Company.

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Abner E. Lipscomb, a Trial Examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony and the receipt of evidence begin on Wednesday, November 2, 1949, at ten o'clock in the forenoon of that day (Pacific standard time), in Room 524, (New) United States Courthouse, Portland, Oregon.

Upon completion of the taking of testimony and receipt of evidence in support of the allegations of the complaint, the Trial Examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The Trial Examiner will then close the taking of testimony and evidence and, after all intervening procedure as required by law, will close the case and make and serve on the parties at issue a recommended decision which shall include recommended findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and an appropriate recommended order; of all which shall become a part of the record in said proceeding.

Issued: October 10, 1949.

By the Commission.

[SEAL] D. C. DANIEL, *Secretary.*

[F. R. Doc. 49-8351; Filed, Oct. 17, 1949; 8:51 a. m.]

[Docket No. 5681]

ASCO VENDING MACHINE EXCHANGE CORP. ET AL.

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

In the matter of Asco Vending Machine Exchange Corporation, a corporation, and Alexander S. Cohen, individually and as an officer of Asco Vending Machine Exchange Corporation, Charles W. Smith and Frank A. Osborne, individually.

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That William L. Pack, a Trial Examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony and the receipt of evidence begin on Wednesday, October 19, 1949, at ten o'clock in the forenoon of that day (eastern standard time), in Room 500, 45 Broadway, New York, New York.

Upon completion of the taking of testimony and receipt of evidence in support of the allegations of the complaint, the Trial Examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The Trial Examiner will then close the taking of testimony and evidence and, after all intervening procedure as required by law, will close the case and make and serve on the parties at issue a recommended decision which shall include recommended findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and an appropriate recommended order; all of which shall become a part of the record in said proceeding.

Issued: October 12, 1949.

By the Commission.

[SEAL] D. C. DANIEL, *Secretary.*

[F. R. Doc. 49-8354; Filed, Oct. 17, 1949; 8:51 a. m.]

[Docket No. 5682]

WESTERN BATT AND BEDDING CO., INC. AND LEE BROWN

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

In the matter of Western Batt and Bedding Company, Inc., a corporation, and Lee Brown, individually and as an officer of the Western Batt and Bedding Company, Inc.

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Abner E. Lipscomb, a Trial Examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony and the receipt of evidence begin on Monday, October 31, 1949, at one o'clock in the afternoon of that day (Pacific standard time), in Room 524 (New) U. S. Courthouse, Portland, Oregon.

Upon completion of the taking of testimony and receipt of evidence in support of the allegations of the complaint, the Trial Examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The Trial Examiner will then close the taking of testimony and evidence and, after all intervening procedure as required by law, will close the case and make and serve on the parties at issue a recommended decision which shall include recommended findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and an appropriate recommended order; all of which shall become a part of the record in said proceeding.

Issued: October 7, 1949.

By the Commission.

[SEAL] D. C. DANIEL, *Secretary.*

[F. R. Doc. 49-8353; Filed, Oct. 17, 1949; 8:51 a. m.]

GENERAL SERVICES ADMINISTRATION

War Assets

[Wildlife Order 9]

TRANSFER OF SAFFORD NATIONAL WILDLIFE REFUGE IN GRAHAM COUNTY, ARIZONA, TO STATE OF ARIZONA

Pursuant to the authority granted under Public Law 537, Eightieth Congress, notice is hereby given that:

1. By deed from the United States of America, dated July 11, 1949, to the State of Arizona, that property known as Safford National Wildlife Refuge in Graham County, Arizona, and more particularly described in such deed, has been transferred from the United States to the State of Arizona.

2. The above described property is transferred to the State of Arizona for wildlife conservation purposes (other than migratory birds) in accordance with the provisions of said Public Law 537.

JESS LARSON, *Administrator of General Services.*

OCTOBER 12, 1949.

[F. R. Doc. 49-8345; Filed, Oct. 17, 1949; 8:49 a. m.]

[Wildlife Order 10]

TRANSFER OF PORTION OF NORTH CAROLINA WILDLIFE MANAGEMENT AREA, NORTH CAROLINA TO STATE OF NORTH CAROLINA

Pursuant to the authority granted under Public Law 537, Eightieth Congress, notice is hereby given that:

1. By deed from the United States of America, dated August 15, 1949, to the State of North Carolina, a portion of that property known as North Carolina Wildlife Management Area, North Carolina, and more particularly described in such deed, has been transferred from the United States to the State of North Carolina.

2. The above described property is transferred to the State of North Caro-

line for wildlife conservation purposes (other than migratory birds) in accordance with the provisions of said Public Law 537.

JESS LARSON,
Administrator of General Services.

OCTOBER 12, 1949.

[F. R. Doc. 49-8346; Filed, Oct. 17, 1949; 8:49 a. m.]

INTERSTATE COMMERCE COMMISSION

[No. 13528]

INVESTIGATION OF POWER BRAKES AND APPLIANCES FOR OPERATING POWER BRAKE SYSTEMS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 10th day of October A. D. 1949.

Upon consideration of a request on behalf of respondents for postponement of the effective date of the orders heretofore entered in this proceeding, as amended, and good cause appearing therefor;

It is ordered, That the order of September 21, 1945, heretofore entered herein, as amended by order of August 27, 1948, insofar as it requires respondents to install power brakes and appliances on their cars used in freight service, which are interchanged between and among them, on or before January 1, 1950, be, and it is hereby, further amended so as to require that the cars of each respondent which are used in interchange freight service, and which are not equipped with said power brakes and appliances on December 31, 1949, shall be equipped with said power brakes and appliances, or shall be withdrawn from interchange freight service, in accordance with the following schedule:

Where the number of unequipped cars is 2000 or less, all shall be equipped or withdrawn on or before December 31, 1950.

Where the number of unequipped cars is over 2000, one-half shall be equipped or withdrawn on or before December 31, 1950, and the remainder on or before December 31, 1951.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 49-8344; Filed, Oct. 17, 1949; 8:48 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 7-1125]

PHILCO CORP.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 12th day of October A. D. 1949.

The Detroit Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, $3.00 Par Value, of Philco Corporation, a security listed and registered on the New York Stock Exchange.

Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to October 26, 1949, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 49-8328; Filed, Oct. 17, 1949; 8:46 a. m.]

[File No. 59-15]

NEW ENGLAND PUBLIC SERVICE CO.

MEMORANDUM OPINION AND ORDER GRANTING AND PERMITTING APPLICATION-DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 10th day of October A. D. 1949.

New England Public Service Company ("NEPSCO"), a registered holding company, has filed an application-declaration requesting approval of the renewal, for a period of one year from October 11, 1949, of certain notes in the aggregate amount of $10,300,000 and requesting an extension to October 9, 1950, of the time in which NEPSCO must sell sufficient of its holdings of utility stocks to repay such notes in full.

The Commission, by order dated June 27, 1947, and the United States District Court for the District of Maine, by order dated August 6, 1947, approved pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 ("the act") a plan for the retirement of NEPSCO's Prior Lien Preferred Stock which provided, among other things, for the borrowing by NEPSCO of an amount not in excess of $16,000,000 for the period of one year, from The First National Bank of Boston and four other banks and trust companies and for the sale within one year after the date of the loan of sufficient of NEPSCO's holdings of utility stocks to repay the loan, provided that NEPSCO might request one or more extensions of time for such sale.

On October 9, 1947, NEPSCO, pursuant to the plan, borrowed an aggregate amount of $13,500,000 at an interest rate of 2¼%, for a period of one year with the right to two successive renewals for a period of one year each provided the Commission should approve such renewals. Under the loan agreement NEPSCO is obligated to make quarterly payments of $400,000 on account of principal.

On October 11, 1948, the notes, reduced to $11,900,000 by such quarterly payments, were renewed with our approval. New England Public Service Company, — SEC — (1948), HCA Release No. 8567. We took no action with respect to NEPSCO's request for an extension of one year from October 9, 1948, of the time in which portfolio securities were to be sold to repay the loan, stating that we saw no necessity for granting such an extension. No portfolio securities have as yet been sold by NEPSCO; however, as a result of further quarterly payments the notes have now been reduced to the amount of $10,300,000.

NEPSCO's major investments in utility stocks consist of 1,315,181 shares (66.5%) of the common stock of Central Main Power Company ("Central Main"), and 493,856.8 shares (52.4%) of the Common stock of Public Service Company of New Hampshire ("New Hampshire"). NEPSCO also owns 231,668.5 shares (35.5%) of the common stock of Central Vermont Public Service Corporation. In view of the greater market value per share of the common stocks of Central Maine and New Hampshire and the greater number of shares held, it is primarily its holdings of the stock of the latter two companies to which NEPSCO must look for a source of funds with which to repay its notes. As collateral for the notes NEPSCO has pledged all of its holdings of common stock of New Hampshire and 904,226 shares of its holdings of common stock of Central Maine.

Contemporaneously with its application of a year ago for approval of the renewal of the notes NEPSCO filed a declaration (File No. 70-1951) proposing the sale by it of 200,000 shares of the common stock of New Hampshire by the end of that year, 1948, the proceeds of the sale to be applied to the reduction of the notes. New Hampshire ordinarily generates a large part of its electric power requirements at its hydro-electric stations. Prior to and concurrently with the filing of this declaration, the earnings of New Hampshire had been materially decreased as a result of periods of severe drought of unprecedented duration.

Further, in October 1948, Central Maine filed an application with respect to the issuance and sale by it of 286,496 shares of additional common stock, to finance its construction program. NEPSCO pointed out that, in view of the proposed sale by the subsidiary, the offering of Central Maine common stock by NEPSCO was undesirable at that time. Central Maine's application, as amended, we granted by orders of February 1 and 28, 1949, and the stock was thereupon sold for net proceeds before expenses of $4,195,000. Central Maine Power Company, — SEC — (1949), HCA Release Nos. 8820 and 8891.

In April 1949, New Hampshire, to finance its construction program, filed with us an application with respect to

the issuance and sale by it of 104,804 shares of additional common stock. This application, as later amended, we granted, and the stock was then sold for net proceeds before expenses of $2,224,000. Public Service Company of New Hampshire, — SEC — (1949), HCA Release Nos. 9102 and 9159. To avoid conflict with the sale of such stock by its subsidiary, NEPSCO amended its declaration (File No. 70-1951) to postpone its proposed sale of New Hampshire common stock until September 1949.

In September 1949, further to finance its construction program, Central Maine filed an application with respect to the issuance and sale by it of 200,548 shares of additional common stock. This application is presently pending before us. HCA Release No. 9374.

NEPSCO points out that the sale by it of common stock of Central Maine would be inappropriate while that company itself is proposing to issue and sell additional common stock, and further states that the sale of New Hampshire's common stock at this time is inadvisable since experience in marketing the common stocks of Central Maine and New Hampshire indicates that the two securities appeal to substantially the same market. NEPSCO therefore proposes, as a first step in reduction of the loan, to sell 200,000 shares of the common stock of New Hampshire in the latter part of 1949 or in January 1950.

The burden of NEPSCO's showing is to the effect that it has not been guilty of lack of due diligence in not making sales of securities in the period which has elapsed from its making the loan. That we have not taken serious issue with this position is indicated by the fact that we have not taken affirmative action despite the fact that NEPSCO has been in default on its commitment. We are not in a position, however, to find that it will not be feasible to make the requisite sales within less than a year and thus find no reason to grant the requested extension, which would have the potential effect of tying our hands for a full year. The renewal of the notes carries with it no such potential and is, of course, presently necessary and thus will be permitted.

It is ordered, Accordingly, that the application-declaration of NEPSCO insofar as it relates to the renewal for the period of one year of its notes, dated October 11, 1948, in the aggregate amount of $10,300,000, be, and the same hereby is, granted and permitted to become effective forthwith, subject to the terms and conditions contained in Rule U-24, jurisdiction being reserved as to the remainder of the application-declaration.

[SEAL] ORVAL L. DUBOIS, *Secretary*.

[F. R. Doc. 49-8326; Filed, Oct. 17, 1949; 8:45 a. m.]

[File No. 70-2141]

PENNSYLVANIA ELECTRIC CO. ET AL.

ORDER GRANTING APPLICATION AND PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 10th day of October 1949.

In the matter of Pennsylvania Electric Company, Associated Electric Company, General Public Utilities Corporation; File No. 70-2141.

General Public Utilities Corporation ("GPU"), a registered holding company, its subsidiary, Associated Electric Company ("Aelec"), also a registered holding company, and the latter's subsidiary, Pennsylvania Electric Company ("Penelec"), having filed a joint application-declaration, as amended, pursuant to sections 6, 7, 9 (a), 10 and 12 (b) of the Public Utility Holding Company Act of 1935 ("act") and Rules U-42 and U-45 promulgated thereunder wherein the following transactions were proposed:

GPU would make cash capital contributions to Aelec in the aggregate amount of $25,000,000. Aelec would apply $20,854,000 of such outstanding 4½% bonds due 1953. The balance of $4,146,000 would be advanced, from time to time, by Aelec to Penelec. Aelec would also advance to Penelec, from time to time, from Aelec's treasury, cash in an aggregate amount not in excess of $354,000. As Penelec received the advances, it would issue its promissory notes to Aelec for the amount of each advance. Such promissory notes would mature six months from date of issue and would bear no interest. Penelec would apply the cash received from Aelec in payment of the cost of, or reimbursement of payments made for, the cost of construction or improvements after January 1, 1949, of Penelec's facilities. Penelec had outstanding certain promissory notes which were held by a commercial bank and which were issued under an agreement which has the effect of requiring the consent of the bank to the issuance by Penelec of any notes in an aggregate amount in excess of $3,100,000 face amount. Penelec proposed to obtain the consent of the bank to the issuance of the six-month notes to Aelec for the amounts in excess of $3,100,000; and

The Commission having, on May 27, 1949, granted and permitted such joint application-declaration, as amended, to become effective forthwith, and having also granted a request of applicants-declarants with respect to making appropriate recitals conforming to the requirements of sections 371 to 373, inclusive, and 1808 (f) of the Internal Revenue Code; and

Applicants-declarants having filed a post-effective amendment to their joint application-declaration wherein it is recited that GPU has made a cash capital contribution to Aelec in the aggregate amount of $23,800,000 and that GPU now proposes to make cash capital contributions to Aelec in the aggregate amount of $1,200,000, thus completing the contribution authorized in the order of May 27, 1949, and Aelec proposes to advance the entire $1,200,000 to Penelec rather than employ $890,000 of such funds for debt retirement as authorized by our order of May 27, 1949; and

Such post-effective amendment to the joint application-declaration having been duly filed, and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for hearing with respect to said post-effective amendment to the joint application-declaration within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that the requirements of the applicable provisions of the act are satisfied, and deeming it appropriate in the public interest and in the interest of investors and consumers that said post-effective amendment to the joint application-declaration be granted and permitted to become effective, and deeming it appropriate to grant requests of applicants-declarants with respect to an amendment to the recitals conforming to the applicable provisions of the Internal Revenue Code in so far as it concerns the use of said $1,200,000 and that the order become effective at the earliest date possible.

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act, and subject to the terms and conditions prescribed in Rule U-24, that the post-effective amendment to the joint application-declaration be, and the same hereby is, granted and permitted to become effective and the proposed transactions may be consummated forthwith.

It is further ordered, That the order of the Commission entered in this proceeding on May 27, 1949 be, and the same hereby is, amended so that the last paragraph thereof will read as follows:

It is further ordered and recited that the expenditure and investment by GPU of $25,000,000 as a contribution to the capital of Aelec, for utilization by Aelec to the extent of $19,964,000 for the redemption of its 4½% Gold Bonds due 1953, and to the extent of $3,836,000 for advances to Penelec in accordance with the order entered herein on May 27, 1949, and to the extent of $1,200,000 for utilization by Aelec for advances to Penelec in accordance with said order, as amended by this Supplemental Order, derived from the following sources:

(a) From the net proceeds of the sales of the shares of the common stock of New York State Electric & Gas Corporation, pursuant to the orders of the Commission, dated March 11, March 24 and April 11, 1949, respectively, after deducting from such net proceeds the sum of $11,698,800 and $500,000 expended pursuant to the orders of the Commission dated April 1 and May 6, 1949, respectively, and the sum of $1,500,000 which the applicant-declarant has proposed in a declaration now pending before the Commission to contribute to New Jersey Power & Light Company (File No. 70-2139).

(b) To the extent that the funds available to GPU from the net proceeds of the aforesaid sales of the shares of common stock of New York State Electric & Gas Corporation, as stated in (a) above, shall be insufficient, from the payment of $4,000,000 to be received by GPU out of the proceeds to be derived from the proposed sale by Staten Island Edison Corporation of 40,000 shares of its preferred stock, as proposed in an application-declaration now pending before the Commission (File No. 70-2095).

are necessary or appropriate to the integration or simplification of the GPU system of which GPU and Aelec are a part and are necessary or appropriate to effectuate the provisions of section 11 (b)

of the Public Utility Holding Company Act of 1935.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 49-8327; Filed, Oct. 17, 1949; 8:45 a. m.]

[File No. 70-2222]

IOWA-ILLINOIS GAS AND ELECTRIC CO.

ORDER GRANTING AND PERMITTING APPLICATION-DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 11th day of October A. D. 1949.

Iowa-Illinois Gas and Electric Company ("Iowa-Illinois"), a public utility subsidiary of The United Light and Railways Company, a registered holding company, having filed an application-declaration and amendments thereto, pursuant to section 6 (b) and, to the extent applicable, section 7 of the Public Utility Holding Company Act of 1935 ("act") and Rule U-50 promulgated under the act, with respect to the following proposed transactions:

Iowa-Illinois proposes to issue and sell at competitive bidding, pursuant to the provisions of Rule U-50, $10,000,000 principal amount of First Mortgage Bonds ____% Series due 1979. The bonds are to be issued under and secured by the company's existing Indenture dated March 1, 1947, as supplemented by a supplemental indenture of the same date and a second supplemental indenture dated October 1, 1949. The interest rate (which shall be a multiple of ⅛ of 1%) and the price to be received for the bonds (which shall be not less than 100% nor more than 102¾% of the principal amount) are to be determined by competitive bidding. The net proceeds received from the sale of the bonds are to be used to pay the cost of the construction of additional facilities and to reimburse the treasury for expenditures heretofore made from other funds for such purposes.

Said application-declaration having been filed on September 10, 1949, and the last amendment thereto having been filed on October 10, 1949, and notice of the filing of said application-declaration, as amended, having been given in the form and manner prescribed by Rule U-23 promulgated under the act, and the Commission not having received a request for a hearing with respect to said application-delaration, as amended, within the time specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Illinois Commerce Commission, The State Commission of the State in which Iowa-Illinois is organized, and in which it transacts a portion of its business and which is stated to be the only State Commission having jurisdiction over the proposed transactions, having expressly authorized the proposed transactions; and

It further appearing that the fees and expenses, to be incurred and paid in connection with the proposed issue and sale of bonds, including counsel fees of $18,500, payable $15,000 to Sidley, Austin, Burgess and Harper and $3,500 to six firms of local counsel, are estimated at $95,000, and that in addition $9,000 is payable by the purchasers of the bonds to Isham, Lincoln & Beal, independent counsel for the prospective purchasers of the bonds, and the record being incomplete with respect to the fee of counsel, including counsel for the prospective purchasers of the bonds and the Commission deeming it appropriate to reserve jurisdiction with respect to said legal fees; and

Applicant-declarant having requested acceleration of the effective date of this order, and the Commission deeming it appropriate to grant such request; and

The Commission finding with respect to the proposed transactions that all applicable provisions of the act and the rules promulgated thereunder are satisfied, that no adverse findings are required thereunder, and deeming it appropriate in the public interest and in the interest of investors and consumers to grant and permit said application-declaration, as amended, to become effective forthwith, subject to the reservations of jurisdiction hereinafter specified:

It is ordered, Pursuant to Rule U-23, that said application-declaration, as amended, be, and it hereby is, granted and permitted to become effective forthwith, subject, however, to, the condition that the proposed sale of bonds shall not be consummated until the results of competitive bidding pursuant to Rule U-50 shall have been made a part of this proceeding and a further order of the Commission shall have been issued in the light of the record, as so completed, for which purpose jurisdiction is hereby reserved, and subject to a reservation of jurisdiction with respect to the fees of counsel, including counsel for the prospective purchasers of the bonds.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 49-8329; Filed, Oct. 17, 1949; 8:46 a. m.]

[File No. 70-2243]

WISCONSIN RIVER POWER CO.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 11th day of October 1949.

Notice is hereby given that an application-declaration has been filed with the Commission pursuant to the Public Utility Holding Company Act of 1935 ("act") by Wisconsin River Power Company ("River Company"), a subsidiary of Wisconsin Public Service Company, itself a subsidiary of Standard Power and Light Corporation and Standard Gas and Electric Company, both registered holding companies. Section 6 (a) of the act and Rule U-50 promulgated thereunder have been designated by River Company as applicable to the proposed transaction.

Notice is further given that any interested person may, not later than October 24, 1949, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter stating the nature of his interest, the reasons for such request, and the issues, if any, of fact or law raised by said application-declaration proposed to be controverted, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time thereafter such application-declaration as filed, or as amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated pursuant to said act, or the Commission may exempt such transaction as provided in Rules U-20 (a) and U-100 thereof.

All interested persons are referred to said application-declaration which is on file in the offices of this Commission for a statement of the transaction therein proposed which is summarized below:

River Company was organized for the purpose of and is now engaged in the development of two hydro sites on the Wisconsin River. The electric energy output of that company is to be sold to three companies which among them hold all of River Company's common stock. River Company seeks an exemption from the competitive bidding requirements of Rule U-50 promulgated under the act for the issuance and sale of $1,500,000 principal amount of its First Mortgage Bonds of a 3% Series due 1977.

River Company had previously requested of the Commission the right to enter into negotiations for the sale of the bonds. The Commission informally authorized the Company to enter into such negotiations, without prejudice to the Company subsequently seeking, upon formal application, an exemption from the competitive bidding requirements of Rule U-50, the Company being required, however, to satisfy the Commission that competitive conditions have been maintained in the negotiations.

It is stated that pursuant to the informal authorization of the Commission, River Company invited bids from five institutional investors, of whom three responded, John Hancock Mutual Life Insurance Company bidding 100.94% of par at 3% interest, the Northwestern Mutual Life Insurance Company bidding 100.087% of par at 3% interest, and the Travelers Insurance Company bidding 100.00% of par at 3% interest, plus accrued interest from August 1, 1949, in each instance. The Company has stated that it has accepted the bid of John Hancock Mutual Life Insurance Company, subject, however, to the approval of this Commission.

The new bonds are to be secured by River Company's existing First Mortgage and Deed of Trust dated August 1, 1947, as amended by a Supplemental Indenture dated May 1, 1948, and by a Supplemental Indenture to be dated August 1, 1949. The proceeds from the sale of the new bonds are to be deposited in the

Construction Fund as provided by the Indenture and may be withdrawn upon the basis of 60% of construction costs. Approximately $500,000 of such proceeds is to be withdrawn promptly after issuance of the new bonds and the balance to be withdrawn from time to time as construction progresses.

It is estimated that River Company's fees and expenses will not exceed $8,000 of which $4,500 represents counsel fees. In addition, River Power has agreed to pay the fees and expenses of independent counsel in an amount not to exceed $2,000.

River Company states that no other Federal or State Commission has jurisdiction over the proposed transaction. It requests that the Commission's order herein issue on or before October 25, 1949, and be effective upon issuance.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 49-8330; Filed, Oct. 17, 1949; 8:46 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 13873]

ANNI SCHERER

In re: Bonds owned by Anni Scherer. F-28-30396-D-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Anni Scherer, whose last known address is 64/36 Limburger Strasse, Diez an der Lahn, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: Those certain debts or other obligations, matured or unmatured, evidenced by two (2) Rock Island, Arkansas and Louisiana Railroad Company First Mortgage 4½% Bearer Bonds bearing the numbers M3894 for $1,000.00 and D3493 for $500.00, and any and all rights to demand, enforce and collect the same, together with any and all rights in, to and under said bonds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Anni Scherer, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 27, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON, *Deputy Director, Office of Alien Property.*

[F. R. Doc. 49-8356; Filed, Oct. 17, 1949; 8:52 a. m.]

[Vesting Order 13878]

FRANK ROWEKAMP

In re: Trust under will of Frank Rowekamp, also known as Frank J. Rowekamp, deceased. File No. D-28-5521; E. T. Sec. 1753.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Anna Marie Roewekamp Reil, also known as Mary Rowekamp Rei, Elizabeth Reil, also known as Sister Frumentia, Karoline Gruttmann, also known as Karoline Reil Guttman, Maria Ernst, August Reil, Hans Reil, Bernhardine Tullmann, Franz Nic Roewekamp, Maria Gertrud Gruber, Helena Anna Hoffmann, and Klemens Roewekamp, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the children, names unknown, of Anna Marie Roewekamp Reil, also known as Mary Rowekamp Rei, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the trust created under the will of Frank Rowekamp, also known as Frank J. Rowekamp, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

4. That such property is in the process of administration by the Metropolitan Trust Company, 11 South LaSalle Street, Chicago, Illinois, and Frank P. Anderwald, 77 W. Washington Street, Chicago, Illinois, as cotrustees, acting under the judicial supervision of the Circuit Court of Cook County, Illinois:

and it is herby determined:

5. That to the extent that the persons named in subparagraph 1 hereof and the children, names unknown, of Anna Marie Roewekamp Reil, also known as Mary Rowekamp Rei, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 3, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON, *Deputy Director, Office of Alien Property.*

[F. R. Doc. 49-8357; Filed, Oct. 17, 1949; 8:52 a. m.]

[Vesting Order 13880]

BANK FUER LANDWIRTSCHAFT, A. G.

In re: Securities owned by Bank Fuer Landwirtschaft A. G. F-28-760-A-2.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law after investigation, it is hereby found:

1. That Bank Fuer Landwirtschaft, A. G., the last known address of which is Dessauerstrasse 26, Berlin, S. W. 11, Germany, is a corporation, partnership, association or other business organization organized under the laws of Germany, which has, or since the effective date of Executive Order 8389, as amended, has had its principal place of business in Berlin, Germany, and is a national of a designated enemy country (Germany);

2. That the property described as follows:

a. One (1) Conversion Office German Foreign Debts 3% Dollar Bond, of $500 face value, bearing the number D010800, presently in the custody of The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, in a custodian account for Bank Fuer Landwirtschaft, A. G., Depot B, Berlin, Germany, together with any and all rights thereunder and thereto,

b. Two (2) Fractional Conversion Office German Foreign Debt 3% Dollar Bonds, bond number 066994 of $5 face value and bond number 280357 of $20 face value, presently in the custody of The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, in a custodian account for Bank Fuer Landwirtschaft, A. G., Depot B, Berlin, Germany, together with any and all rights thereunder and thereto,

c. Three (3) Rheinelbe Union Mortgage 20 year Sinking Fund Gold Bonds each of $1,000 face value, bearing the numbers M23583/85, presently in the custody of The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, in a custodian account for Bank Fuer Landwirtschaft, A. G., Depot B, Berlin, Germany, together with any and all rights thereunder and thereto,

d. Two (2) coupons detached from Conversion Office German Foreign Debt Bond numbered D010800, said coupons each of $7.50 face value and presently in the custody of The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, in a custodian account for Bank Fuer Landwirtschaft, A. G., Depot B, Berlin, Germany, together with any and all rights thereunder and thereto,

e. Nine (9) coupons detached from Rheinelbe Union Mortgage Bonds numbered 23583/85, said coupons each of $16.25 face value and presently in the custody of The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, in a custodian account for Bank Fuer Landwirtschaft, A. G. Depot B, Berlin, Germany, together with any and all rights thereunder and thereto, and

f. Ninety-two (92) coupons detached from St. Louis Southwestern Railway Bond numbered 5155, said coupons each of $20.00 face value and presently in the custody of The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, in a custodian account for Bank Fuer Landwirtschaft, A. G., Depot B, Berlin, Germany, together with any and all rights thereunder and thereto,

subject, however, to any lien against, or other security interest in the aforesaid property held by The Chase National Bank of the City of New York, is property within the United States, owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 3, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-8358; Filed, Oct. 17, 1949; 8:52 a. m.]

[Vesting Order 13887]

FUJISO YANO

In re: Personal property owned by Fujiso Yano, also known as Fujizo Yano and as F. Yano. D-39-13584-F-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Fujiso Yano, also known as Fujizo Yano and as F. Yano, whose last known address is Kabe Machi Asa-gun, Hiroshima, Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows:

a. One (1) tie-pin presently contained in a safe deposit box numbered 2326, leased in the names of Fujiso Yano and Mary Yano, located in the vaults of the Civic Center Branch of the Security First National Bank of Los Angeles, California, at 110 South Spring Street, Los Angeles 12, California, and

b. One (1) fourteen Carat Ring set with a small stone believed to be a diamond contained in a safe deposit box numbered 2326, leased in the names of Fujiso Yano and Mary Yano, located in the vaults of the Civic Center Branch of the Security First National Bank of Los Angeles, California, at 110 South Spring Street, Los Angeles 12, California.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Fujiso Yano, also known as Fujizo Yano and as F. Yano, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 3, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-8359; Filed, Oct. 17, 1949; 8:52 a. m.]

[Vesting Order 13905]

JOHANNA LAUER

In re: Bank account owned by Johanna Lauer. F-28-359-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Johanna Lauer, whose last known address is Schwaigern Wttbg, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. That certain debt or other obligation of The Peoples Savings Bank, 222 Main Street, Evansville 8, Indiana, arising out of a savings account, account number 39819, entitled Mrs. Johanna Lauer or William Moeck (brother now deceased), maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Johanna Lauer, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and it being deemed necessary in the national interest.

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 4; 1949.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 49-8299; Filed, Oct. 14, 1949; 8:50 a. m.]

[Vesting Order 13909]

KARL CHRISTIAN SCHULTHEISS

In re: Debt owing to Karl Christian Schultheiss, also known as Karl Schultheiss. F-28-2926-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Karl Christian Schultheiss, also known as Karl Schultheiss, whose last known address is Kreis Waiblingen, Steinenberg-Holzacker, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Karl Christian Schultheiss, also known as Karl Schultheiss by Richard Schultheiss, 333 East 95th Street, New York 28, New York, in the amount of $350.00, as of May 11, 1948, together with any and all accruals thereto and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Karl Christian Schultheiss, also known as Karl Schultheiss, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 4, 1949.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 49-8301; Filed, Oct. 14, 1949; 8:50 a. m.]

[Vesting Order 13924]

ARTHUR ECKOLDT AND HEINRICH KROMPHOLZ

In re: Interests in oil, gas and other minerals in and under certain real property, and claims owned by Arthur Eckoldt and Heinrich Krompholz.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Arthur Eckoldt, whose last known address is Speyer a. Rhein, Schwerdstrasse 7, Germany, and Heinrich Krompholz, whose last known address is Reissiger Strasse 6, Dresden-A, Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows:

a. An undivided eight-three hundred fifteenths (8/315ths) interest in and to all of the oil, gas and other minerals in and under and that may be produced from those certain lands situated in the County of Seminole, State of Oklahoma, particularly described in Exhibit A, attached hereto and by reference made a part hereof, together with any and all claims for rents, refunds, royalties, benefits, or other payments arising from the ownership of such interest,

b. An undivided one-twentieth (1/20th) interest in and to all of the oil, gas and other minerals in and under and that may be produced from those certain lands situated in the County of Seminole, State of Oklahoma, particularly described in Exhibit B, attached hereto and by reference made a part hereof, together with any and all claims for rents, refunds, royalties, benefits or other payments arising from the ownership of such interest,

c. That certain debt or other obligation owing to Arthur Eckoldt by the Pure Oil Company, 35 East Wacker Drive, Chicago, Illinois, arising from royalties accrued with respect to the mineral interest described in subparagraph 2-a hereof, and any and all rights to demand, enforce and collect the same, and

d. That certain debt or other obligation owing to Arthur Eckoldt by the Standard Oil Company (Indiana), 910 South Michigan Avenue, Chicago, Illinois, arising from royalties accrued with respect to the mineral interests described in subparagraphs 2-a and 2-b hereof, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Arthur Eckoldt, the aforesaid national of a designated enemy country (Germany);

3. That the property described as follows:

a. An undivided two-three hundred fifteenths (2/315ths) interest in and to all of the oil, gas and other minerals in and under and that may be produced from those certain lands situated in the County of Seminole, State of Oklahoma, particularly described in Exhibit A, together with any and all claims for rents, refunds, royalties, benefits or other payments arising from the ownership of such interest,

b. That certain debt or other obligation owing to Heinrich Krompholz, by the Pure Oil Company, 35 East Wacker Drive, Chicago, Illinois, arising from royalties accrued with respect to the mineral interest described in subparagraph 3-a hereof, and any and all rights to demand, enforce and collect the same, and

c. That certain debt or other obligation owing to Heinrich Krompholz by the Standard Oil Company (Indiana), 910 South Michigan Avenue, Chicago, Illinois, arising from royalties accrued with respect to the mineral interest in the property described in subparagraph 3-a hereof, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Heinrich Krompholz, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described in subparagraphs 2-a, 2-b and 3-a, hereof, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, and

There is hereby vested in the Attorney General of the United States the property described in subparagraphs 2-c, 2-d, 3-b and 3-c hereof,

All such property so vested to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 11, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

EXHIBIT A

All that certain real property situated in the County of Seminole, State of Oklahoma, described as follows: The North Half (N ½) of the Northeast Quarter (NE¼), and the Southeast Quarter (SE¼) of the Northeast Quarter (NE¼), less 2½ acres out of the Northeast Quarter (NE ¼) of Section Thirteen (13), Township Six North (6 N), Range Seven East (7 E), (117½ acres).

EXHIBIT B

All that certain real property situated in the County of Seminole, State of Oklahoma, described as follows: The Northeast Quarter (NE¼) of the Southeast Quarter (SE ¼) of Section Nineteen (19), Township Nine North (9 N), Range Six East (6 E).

[F. R. Doc. 49-8360; Filed, Oct. 17, 1949; 8:52 a. m.]

[Return Order 448]

MARIO CORTI

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, be returned after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Notice of Intention to Return Published, and Property

Mario Corti, via Lagrange 1, Rome, Italy; Claim No. 39554; September 3, 1949 (14 F. R. 5497); property to the extent owned by claimant immediately prior to the vesting thereof, described in Vesting Order No. 1758 (9 F. R. 13773, November 17, 1944) relating to the musical compositions entitled "Minuetto (Martini)", "Canzone", "Andantino", "Adagio", "Minuetto (Haydn)", "Grave" and "Concerto in A Minor" (listed in exhibit A of said vesting order) including royalties pertaining thereto in the amount of $56.52.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 12, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-8361; Filed, Oct. 17, 1949; 8:52 a. m.]

[Return Order 450]

CONSEIL DU CURATELLE POUR L'ENCOURAGEMENT DES COMPOSITEURS ET MUSICIENS RUSSES

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, be returned after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Notice of Intention to Return Published, and Property

Conseil du Curatelle pour l'Encouragement des Compositeurs et Musiciens Russes, 10 Square Desnouettes, Paris 15eme, France; Claim No. 36378; September 3, 1949 (14 F. R. 5497), $19,823.38 in the Treasury of the United States. Property to the extent owned by M. P. Belaieff immediately prior to the vesting thereof, described in Vesting Order No. 5070 (10 F. R. 9682, August 4, 1945) relating to all musical compositions owned or controlled by M. P. Belaieff on the date of vesting including certain designated compositions entitled "Deuxieme Trie, Op. 128", "Twelf Russian Fairy Tales", "Mlada, Blasorchester (Steves)", "Morceaux Favoris", "Sept. Etudes pour Piano" and "Suite for Horn Quartette (Philipp)".

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 12, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-8362; Filed, Oct. 17, 1949; 8:52 a. m.]

[Return Order 453]

CARL WEIL

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Notice of Intention to Return Published, and Property

Carl Weil, Freiburg, Germany, Claim No. 29439; September 3, 1949 (14 F. R. 5499); $4,192.44 in the Treasury of the United States. All right, title and interest of Carl Weil in and to the Estate of Emil Weil, deceased, and in and to the trusts created under the Will of Emil Weil.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 12, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-8363; Filed, Oct. 17, 1949; 8:52 a. m.]

[Return Order 454]

FELIX GOUDARD

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, be returned after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Notice of Intention to Return Published, and Property

Felix Goudard, Paris, France; Claim No. 13331; September 2, 1949 (14 F. R. 5483); property described in Vesting Order No. 666 (8 F. R. 5047, April 17, 1943), relating to U. S. Letters Patent Nos. 1,785,681 and 1,650,510. This return shall not be deemed to include the rights of any licensees under the above patents.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 12, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-8364; Filed; Oct. 17, 1949; 8:53 a. m.]

NORA ANNA GOLDBERGER DE BUDA

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Property and Location

Nora Anna Goldberger de Buda, Copenhagen, Denmark, 4803; $3,514.84 in the Treasury of the United States. One-half of the right, title and interest of the Attorney General in and to an assignment dated July 7, 1944, executed by Elizabeth Horesnye, Executrix of the Estate of Julius Kessler, deceased, to the Alien Property Custodian, of an undivided two-thirds interest in the following property: 5 shares Central States Electric Corporation, 400 shares Seneca Copper Mining Company, 100 shares Chicago & Eastern Illinois Railway Company, 175 shares Syncho Products Corporation common. Note dated May 11, 1940, due May 11, 1941, made by Dr. Frank I. Horn for $400.00. Note dated July 1, 1939, due 60 days, made by Max Gordon for $150.00. All right, title and interest of Nora Anna Goldberger de Buda in and to the Estate of Julius Kessler, deceased.

Executed at Washington, D. C., on October 10, 1949.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-8306; Filed, Oct. 14, 1949; 8:51 a. m.]